

KANSAS REGISTER

State of Kansas

**BILL GRAVES
Secretary of State**

Vol. 7, No. 36

September 8, 1988

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IN THIS ISSUE . . .

	Page
State Board of Regents	
Notices of Hearing on Proposed Administrative Regulations	1528, 1529
Kansas Water Authority	
Notice of Meeting	1529
City of Dodge City	
Notice to Bondholders	1529
Wichita State University	
Notice to Bidders	1530
Notice to Bidders for State Purchases	1530
Attorney General	
Opinions No. 88-116 and 88-119 through 88-124.....	1531
Legislative Interim Committee Schedule	1532
Department of Health and Environment	
Notice of Intent to Deny a Hazardous Waste Permit.....	1533
Notice Concerning Kansas Water Pollution Control Permit	1534
Permanent Administrative Regulations	
Office of the Securities Commissioner	1534
Notice of Bond Sale	
Johnson County Community College District.....	1537
Prairie Acres Improvement District No. 1.....	1539
City of Bel Aire (summary notice).....	1542
Secretary of State	
Usury Rate for September	1543
Notice of Corporations Forfeited	1543

State of Kansas**BOARD OF REGENTS****NOTICE OF HEARING
ON PROPOSED
ADMINISTRATIVE REGULATIONS**

A public hearing will be conducted from 9:30-10:30 a.m. Tuesday, October 11, in the boardroom of the State Board of Regents, Suite 609, Capitol Tower, Topeka, to consider the adoption of proposed rules and regulations 88-16-1, 88-16-1a, 88-16-2 and 88-16-5 of the Board of Regents on a temporary and permanent basis. These regulations are revisions of existing regulations.

All interested parties may submit written comments prior to the hearing to the general counsel of the Board of Regents, 400 S.W. 8th, Suite 609, Topeka 66603. All interested parties will be given a reasonable opportunity at the hearing to present their views orally on the adoption of the proposed regulations. In order to give all parties an opportunity to express their views, it may be necessary to request each participant to limit oral presentation to five minutes.

This 30-day notice constitutes a public comment period for the purpose of receiving written public comments on the proposed regulations.

A summary of K.A.R. 88-16-1, 88-16-1a, 88-16-2 and 88-16-5 follows:

88-16-1. Sets forth the general requirement that no foreign institution of postsecondary education and no private institution of postsecondary education shall confer or award any degree in the state of Kansas without the advance approval of the Board of Regents.

88-16-1a. Defines terms used in the regulations relating

to the review of academic degree programs by such institutions.

88-16-2. Establishes the minimum standards required for institutions to be approved to confer or award degrees in the state of Kansas.

88-16-5. Establishes the procedures for obtaining approval to award or confer degrees in the state of Kansas.

The regulations provide for review and approval by the Board of Regents for foreign institutions of postsecondary education and certain private institutions of postsecondary education to confer or award an academic degree in the state of Kansas. There will be additional administrative costs imposed on the Board of Regents for administration of these rules and regulations, but no reasonable estimate of the costs involved can be made at this time. Likewise, no reasonable estimate can be made of the number of institutions that might wish to confer or award degrees in the state of Kansas.

There will be a required expenditure of time and money by those institutions who seek such authority. While these costs are not reasonably capable of estimation, they could be expected to be of some magnitude dependent upon the efforts necessary to gain approval by the Board of Regents. There should be no direct costs imposed on the general public, nor additional costs imposed on the state as a result of these regulations.

Copies of the proposed regulations and economic impact statement may be obtained by contacting Ted D. Ayres, General Counsel, at the address above.

TED D. AYRES
General Counsel

Doc. No. 006982

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PUBLISHED BY
BILL GRAVES
Secretary of State
2nd Floor, State Capitol
Topeka, KS 66612-1594



Phone: (913) 296-3489

State of Kansas

KANSAS WATER AUTHORITY**NOTICE OF MEETING**

The next meeting of the Kansas Water Authority will be held September 21 in Manhattan. A copy of the agenda may be obtained by contacting Dotty Kester, Kansas Water Office, Suite 200, 109 S.W. 9th, Topeka 66612-1215, (913) 296-3185.

JOHN L. BALDWIN
Chairman

Doc. No. 006986

(Published in the *Kansas Register*, September 8, 1988.)

CITY OF DODGE CITY, KANSAS

Notice of Partial Payment
to the holders of
City of Dodge City, Kansas
Industrial Revenue Bonds
(Urological Associates)

Series 4, Dated September 1, 1981

Notice is hereby given that pursuant to proceedings had in the District Court of Ford County, Kansas, entitled *City of Dodge City, Kansas and the First National Bank and Trust Company, Dodge City, Kansas v. Richard L. Brownrigg, et al.*, Case No. 87 C 133, a first distribution of funds in partial repayment of all of the bonds remaining outstanding, numbered 3 to 120, inclusive, has been approved by the court.

Coupon bonds with coupons dated March 1, 1987, and all subsequent coupons attached should be presented for partial payment to the First National Bank and Trust Company in Dodge City, as paying agent, at 619 2nd Ave., P.O. Box 59, Dodge City, Kansas. Subsequent pro-rata distributions in repayment, if any, shall be made in the name of and to the address of the holders submitting the bonds for repayment at this time.

The fiscal agent will maintain a list of the names and addresses of all holders submitting bonds for repayment at this time for purposes of subsequent distributions, if any. Subsequent changes in name or address of holders must be sent to the fiscal agent by registered mail, return receipt requested. The method of presentation and delivery of such bonds to the fiscal agent is at the option and risk of the owners of each bond. If mail is used, insured, registered mail, return receipt requested, is suggested.

Tax identification form W-9 or an exemption certificate is required or tax may be withheld from payment.

Further information concerning such partial repayment may be obtained by contacting the fiscal agent.

FIRST NATIONAL BANK AND TRUST COMPANY, DODGE CITY, KANSAS
619 2nd Ave.
P.O. Box 59
Dodge City, KS 67801
as Fiscal Agent and Paying Agent

Doc. No. 006990

State of Kansas

BOARD OF REGENTS**NOTICE OF HEARING****ON PROPOSED
ADMINISTRATIVE REGULATIONS**

A public hearing will be conducted from 9-9:30 a.m. Tuesday, October 11, in the boardroom of the State Board of Regents, Suite 609, Capitol Tower, Topeka, to consider the adoption of proposed rules and regulations 88-15-1 and 88-15-2 of the Board of Regents on a temporary and permanent basis. These regulations are revisions of existing regulations.

All interested parties may submit written comments prior to the hearing to the general counsel of the Board of Regents, 400 S.W. 8th, Suite 609, Topeka 66603. All interested parties will be given a reasonable opportunity at the hearing to present their views orally on the adoption of the proposed regulations. In order to give all parties an opportunity to express their views, it may be necessary to request each participant to limit oral presentation to five minutes.

This 30-day notice constitutes a public comment period for the purpose of receiving written public comments on the proposed regulations.

A summary of K.A.R. 88-15-1 and 88-15-2 follows:

88-15-1. Establishes general requirements for foreign institutions of postsecondary education to offer academic courses or programs in the state of Kansas.

88-15-2. Sets forth the detailed registration procedures to be followed by foreign institutions of postsecondary education prior to offering academic coursework in the state of Kansas.

The regulations provide for the registration of academic courses and programs with the Board of Regents by foreign institutions of postsecondary education who wish to offer or conduct those courses or programs in the state of Kansas. There will be minimal costs to the Board of Regents for administration of the program, but there should be no other costs to the general public. There will be some required expenditure of time and money by those foreign institutions of postsecondary education which wish to offer courses or programs in the state of Kansas and which are required to register them pursuant to these regulations. It is not possible to reasonably estimate those costs, but they would not be expected to be burdensome to any such institution.

Copies of the proposed regulations and economic impact statement may be obtained by contacting Ted D. Ayres, general counsel, at the address above.

TED D. AYRES
General Counsel

Doc. No. 006981

State of Kansas**WICHITA STATE UNIVERSITY****NOTICE TO BIDDERS**

Sealed bids for the following equipment will be received by The Wichita State University Purchasing Office, 1845 N. Fairmount, 201 Jardine Hall, Wichita 67208-1595, until 2 p.m. C.D.T. on the date indicated, and then will be opened. Interested bidders may call (316) 689-3080 for more information.

Friday, September 16, 1988

#9047L

Fiber Optic Telecommunications Cable

GARY D. LINK
Director of Purchasing

Doc. No. 006978

State of Kansas**DEPARTMENT OF ADMINISTRATION
DIVISION OF PURCHASES****NOTICE TO BIDDERS**

Sealed bids for the following items will be received by the Director of Purchases, Landon State Office Building, 900 S.W. Jackson, Room 102, Topeka, until 2 p.m. C.D.T. on the date indicated, and then will be publicly opened. Interested bidders may call (913) 296-2377 for additional information.

Monday, September 19, 1988

#25740

Osawatomie State Hospital—LABORATORY SERVICES

#27077

Statewide—VIDEO TAPE

#27078

Statewide—AUDIBLE RANGE MAGNETIC TAPE

#27246—Supplement

Statewide—DRESSING AND PATIENT CARE ITEMS (CLASS 02)

#27370

Kansas State University—SNOW REMOVAL SERVICE

#27867

Larned State Hospital—LAB ANALYZER/REAGENT AGREEMENT

#75105-A

Kansas State Penitentiary—X-RAY SYSTEM

#76085

Governor's Office—REPAIR AND REPAINT, Cedar Crest

#75998

University of Kansas Medical Center—REPAINT EXTERIOR, Wichita

#75999

Parsons State Hospital, University of Kansas Medical Center, and Department of Transportation—MOWERS, various locations

Tuesday, September 20, 1988

#A-6065

Fort Hays State University—REPLACE PRECAST WALL PANEL JOINT SEALANT, Cunningham Hall #27421

Statewide—MISCELLANEOUS HOSPITAL SUPPLIES (CLASS 09)

#27524

University of Kansas—NOVEMBER (1988) MEAT PRODUCTS

#75497-A

Kansas State Penitentiary—LUMBER, PLYWOOD AND BUILDING MATERIALS

#76007

Kansas State Lottery—FURNISH AND INSTALL ACCESS CONTROL ADDITION

#76008

Pittsburg State University—FURNISH AND INSTALL SECURITY SYSTEM

#76009

Department of Transportation—OVERHEAD DOORS, Anthony and Salina

#76010

Department of Transportation—SNOW PLOWS, various locations

#76011

Department of Transportation—ASPHALT CONCRETE MIX, various locations

#76024

University of Kansas Medical Center—AUDIO/VISUAL EQUIPMENT, Wichita

#76025

University of Kansas Medical Center—NEONATAL HEADWALL AND COUNTER SYSTEM

#76026

Department of Human Resources—VEHICLES

Wednesday, September 21, 1988

#27341

Statewide—INSTITUTIONAL CLOTHING

#76052

Wichita State University—PLAIN PAPER COPIER

Thursday, September 22, 1988

#26211

Department of Revenue—EMPLOYER'S WITHHOLDING TAX PAYMENT COUPON BOOKS

#76067

Fort Hays State University—VIDEO CASSETTE RECORDER/EDITOR

#Monday, September 26, 1988

#27558

Department of Transportation—ASPHALTIC MATERIALS, statewide

Tuesday, September 27, 1988

#27863

Department of Health and Environment—CONTAMINATED SOIL REMOVAL, McPherson

NICHOLAS B. ROACH
Director of Purchases

Doc. No. 006990

State of Kansas**ATTORNEY GENERAL****Opinion No. 88-116**

State Boards, Commissions and Authorities—Parimutuel Racing; Kansas Parimutuel Racing Act—Electronic Wagering or Simulcasting Between Licensed Kansas Parimutuel Race Tracks. Senator Ben E. Vidricksen, 24th District, Salina, August 19, 1988.

It is our opinion that the Kansas parimutuel racing act does not permit simulcasting between licensed racetrack facilities. Cited herein: K.S.A. 1987 Supp. 74-8819(a) and (b); 77-201; Kan. Const., Art. 15, Sec. 3b. JAC

Opinion No. 88-119

Militia, Defense and Public Safety—Armories—Insurance Required. Jonathan P. Small, Judge Advocate, Kansas Military Board, Topeka, August 24, 1988.

Pursuant to the provisions of K.S.A. 48-323, the Kansas Military Board is to procure and keep in force fire and extended coverage insurance on armories under its control. Although the term "armory" is not defined in the statute, such term would include storage buildings (constructed upon property generally managed and cared for by the Kansas Military Board pursuant to K.S.A. 48-301 *et seq.*) designed and used principally for military equipment storage. Cited herein: K.S.A. 48-301; 48-303; 48-323, as amended by L. 1988, ch. 301, § 12. TRH

Opinion No. 88-120

State Boards, Commissions and Authorities—Parimutuel Racing; Kansas Parimutuel Racing Act—Organization Licenses to Conduct Races; Facility Owner License and Facility Manager License. Alfred G. Schroeder, Chairperson, Kansas Racing Commission, Topeka, August 24, 1988.

When a conditional license is granted to an applicant, competing applications are denied. At such time, the unsuccessful applicants are eligible for the process of refunding the deposit to commence. The refund is subject to set-off for administrative and investigative expenses incurred after April 7, 1988. The statutes and regulations do not preclude the applicant from resubmitting an application when the competing applicant's conditional license expires for lack of a financial commitment. Cited herein: K.S.A. 1987 Supp. 74-8804, as amended by L. 1988, ch. 315, sec. 3; K.S.A. 1987 Supp. 74-8813(e); K.S.A. 1987 Supp. 74-8813, as amended by L. 1988, ch. 317, sec. 1, ch. 318, sec. 1, ch. 319, sec. 1; K.S.A. 1987 Supp. 74-8815, as amended by L. 1988, ch. 317, sec. 2, ch. 319, sec. 2; K.S.A. 1987 Supp. 74-8828; K.S.A. 1987 Supp. 75-6202(b); K.S.A. 75-6204; K.S.A. 1987 Supp. 77-501, *et seq.*, as amended by L. 1988, ch. 356; K.S.A. 77-601 *et seq.*; K.A.R. 112-3-1; L. 1988, ch. 316; L. 1988, ch. 317, sec. 6. MWS

Opinion No. 88-121

Constitution of the State of Kansas—Miscellaneous—Membership or Non-Membership in Labor Organizations. Harold T. Walker, Kansas City City Attorney, Kansas City, August 24, 1988.

In our opinion, adoption of the Kansas City Plan, Inc. as an affirmative action program for the city of Kansas City would not violate Article 15, Section 12 of the Kansas Constitution (commonly known as the "right to work amendment") or the Equal Protection Clause of the United States Constitution. Cited herein: Kan. Const., Art. 15, § 12; U.S. Const., Amendment Fourteen. TRH

Opinion No. 88-122

Constitution of the State of Kansas—Corporations—Cities' Powers of Home Rule. Elsbeth D. Schafer, Assistant City Attorney, Topeka, August 29, 1988.

The city of Topeka may, pursuant to home rule powers granted by article 12, section 5 of the Kansas Constitution, establish a program whereby cash grants would be awarded to new or expanding businesses which invest private capital and create new jobs in the city's economy. Cited herein: K.S.A. 19-4101; Kan. Const., Art. 12, § 5. TRH

Opinion No. 88-123

Constitution of the State of Kansas—Finance and Taxation—Exemption of Property for Economic Development Purposes; Requirement of "Exclusive Use." Senator Dan Thiessen, 15th District, Independence, August 29, 1988.

Property which is leased for profit to a business for use for purposes enumerated in article 11, section 13 of the Kansas Constitution is not property used exclusively for those purposes and thus is not qualified for the tax exemption authorized by that provision. The legislature may, however, statutorily authorize such an exemption. Cited herein: K.S.A. 79-201 (1973); 79-201b (1979); Kan. Const., Art. 11, §§ 1, 13. JLM

Opinion No. 88-124

Schools—School Unification Acts—Board Member District Boundaries; Adjustments. Representative Rick Bowden, 93rd District, Goddard, August 31, 1988.

It is our opinion that school districts using the member district system may make amendments to member district boundaries to correct errors or to make the boundaries more practicable. School boards are required to make changes in member district boundaries by adopting a resolution at the October meeting preceding the general election if such changes are appropriate. Appropriateness of redistricting is to be determined on the basis of an equal protection analysis, so that an elector's vote is not diluted in comparison to other electors. Cited herein: K.S.A. 19-204, 72-6769, 72-8127; L. 1965, ch. 420, sec. 6. MWS

ROBERT T. STEPHAN
Attorney General

Doc. No. 006984

State of Kansas

LEGISLATURE

INTERIM COMMITTEE SCHEDULE

The following committee meetings have been scheduled during the period of September 12 through September 25:

Date	Room	Time	Committee	Agenda
Sept. 12	514-S	10:00 a.m.	Joint Committee on Administrative Rules and Regulations	Review of rules and regulations filed by: Department of Health and Environment, Kansas Wheat Commission, Real Estate Commission, Animal Health Department, Consumer Credit Commissioner, Secretary of State, and Department of SRS. Receipt of comments from Board of Cosmetology; discussion of regulations and statutes of Board of Cosmetology and Board of Barber Examiners.
Sept. 13	514-S	9:00 a.m.		
Sept. 14	526-S	10:00 a.m.	Special Committee on Commercial and Financial Institutions	14th: Hearings on Proposal No. 12—Abolishing the Health Care Stabilization Fund.
Sept. 15	526-S	9:00 a.m.		15th: Staff briefing and hearings on Proposal No. 10—Interstate Banking.
Sept. 16	527-S	10:00 a.m.	Legislative Educational Planning Committee	14th: Meet in Board of Regents' office. Agenda items to be determined.
Sept. 15	527-S	9:00 a.m.		
Sept. 16	519-S	10:00 a.m.	Special Committee on Assessment and Taxation	Hearings on Proposal No. 5—Monitor Reappraisal, and Proposal No. 8—Appraiser Certification.
Sept. 16	529-S	10:00 a.m.	Joint Committee on Special Claims Against the State	Hearings on claims filed to date.
Sept. 19	519-S	10:00 a.m.	Special Committee on Transportation	Agenda unavailable.
Sept. 20	519-S	9:00 a.m.		
Sept. 20	514-S	10:00 a.m.	Special Committee on Ways and Means/Appropriations	20th: (a.m.) Hearing on Proposal No. 46—Presidential Preference Primary. (p.m.) Hearing on Proposal No. 47—Mental Health Services.
Sept. 21	514-S	9:00 a.m.		21st: (a.m.) Hearing on Proposal No. 50—KUMC Health Care Provider Insurance; committee review of draft of Proposal No. 51—Distribution of Certain State Publications; committee discussion and action on Proposal No. 49—State Mandated Firefighter Training Program. (p.m.) Hearing on Proposal No. 47—Corrections Initiatives.
Sept. 20	123-S	10:00 a.m.	Joint Committee on State Building Construction	Agenda unavailable.
Sept. 21	123-S	9:00 a.m.		
Sept. 22	514-S	10:00 a.m.	Special Committee on Judiciary	Hearings on Proposal No. 23—Statewide District Attorney System.
Sept. 23	514-S	9:00 a.m.		
Sept. 22	527-S	10:00 a.m.	Special Committee on Public Health and Welfare	Proposal No. 38—Small, Rural Medical Care Facilities.
Sept. 23	527-S	9:00 a.m.		

Sept. 22	519-S	10:00 a.m.	Joint Committee on
Sept. 23	519-S	9:00 a.m.	Economic Development

22nd: (a.m.) Report by Kansas, Inc. on Economic Development Initiatives Fund and committee discussion and possible recommendations.

(p.m.) Progress report by Institute for Public Policy and Business Research on a study on business training; overview on a proposal for a rural industry placement program.

23rd: Presentation on foreign direct investments in Kansas.

WILLIAM R. BACHMAN
Director of Legislative
Administrative Services

Doc. No. 006991

State of Kansas

DEPARTMENT OF HEALTH AND ENVIRONMENT

NOTICE OF INTENT TO DENY A HAZARDOUS WASTE PERMIT

The Kansas Department of Health and Environment (KDHE), Forbes Field, Topeka, is providing public notice that it proposes to deny a hazardous waste storage facility permit for R. O. Corporation, 550 East Highway 56, Olathe.

R. O. Corporation has requested that the interim status for its hazardous waste storage facility be terminated. Kansas Administrative Regulation 28-31-9 requires that KDHE either issue or deny a permit in order to terminate a facility's interim status. Therefore, KDHE intends to deny R. O. Corporation's hazardous waste facility permit in order to terminate their interim status.

R. O. Corporation, EPA I.D. Number KSD007171176, has been operating a hazardous waste container storage facility. On November 5, 1984, R. O. Corporation requested declassification as a hazardous waste storage facility and submitted a closure plan. Approval to implement a modified closure plan was granted on November 6, 1986. On October 9, 1987, R. O. Corporation submitted certification of closure. An independent registered professional engineer submitted certification of closure on behalf of R. O. Corporation on November 9, 1987.

A "Notice of Intent to Deny a Permit" is a type of draft permit subject to procedures applicable to draft permits as set forth in K.A.R. 28-31-9, incorporating by reference 40 CFR Part 124, and is based upon the administrative record. The administrative record consists of the notice of intent to deny a hazardous waste permit, the statement of basis, which describes the reasons supporting the decision, the closure procedures, and data submitted by the facility.

Copies of the administrative record are available for public review at the EPA Region VII Headquarters, 726 Minnesota Ave., Kansas City, Kansas, from 7:30 a.m. to 4:30 p.m. weekdays; and at the KDHE, Building 730, Forbes Field, Topeka, and the KDHE district office, 808 W. 24th, Lawrence, from 8 a.m. to 4:30 p.m. weekdays.

Comments or requests for additional information may be directed to John Paul Goetz, Bureau of Waste Management, KDHE, Forbes Field, Topeka 66620. Additional information may also be requested by phone at (913) 296-1607. All comments must be submitted in writing by October 23.

A public hearing has not been scheduled; however, if requests are received which indicate a significant degree of public interest, a public hearing will be scheduled. Requests for a public hearing shall be in writing to the address listed for submittal of comments and shall state the nature of issues proposed to be raised at the hearing. Such requests shall be submitted prior to October 8. The public notice and public hearing procedures may be found in K.A.R. 28-31-9, incorporating by reference 40 CFR Sections 124.11 and 124.12.

After considering all comments received, KDHE will make a final permit decision. If the determination is substantially unchanged from that announced by this notice, KDHE will notify all persons submitting written comments or requesting notice of final permit determination. If the determination is substantially changed from that announced by this notice, a new public notice will be issued and the public participation process will be reopened.

STANLEY C. GRANT, Ph.D.
Secretary of Health
and Environment

Doc. No. 006976

State of Kansas**DEPARTMENT OF HEALTH
AND ENVIRONMENT****NOTICE CONCERNING KANSAS
WATER POLLUTION CONTROL PERMIT**

In accordance with state regulations 28-16-57 through 63 and 28-18-1 through 4, and the authority vested with the state by the administrator of the U.S. Environmental Protection Agency, tentative permits have been prepared for water pollution abatement facilities for the feedlots described below.

The tentative determinations for permit content are based on preliminary staff review, applying the appropriate standards and regulations of the state of Kansas and the EPA. The permit requires control of any existing or potential discharges to achieve the goal of "no discharge" whenever possible. The permit upon issuance will constitute a state water pollution control and national pollutant discharge elimination system permit.

Name and Address**of Applicant**

Premier Cattle Feeders
Duane Zortman, Manager
Box 1113
Ulysses, KS 67880

Kansas Permit No. A-CIGT-C003 Federal Permit No. KS-0053481

The feedlot has capacity for approximately 17,000 cattle and a contributing drainage area of approximately 160 acres.

Runoff Control Facilities: Feedlot runoff is impounded for subsequent disposal upon agricultural land. Storage capabilities are provided in excess of 53 acre-feet.

Compliance Schedule: None, existing controls adequate.

Name and Address**of Applicant**

Michael R. Patterson
Route 3, Box 410
Independence, KS 67301

Legal Description	Receiving Water
NE/4 Section 8 and NW/4 Section 9, Township 33S, Range 14E, Montgomery County, Kansas	Verdigris River Basin

Kansas Permit No. A-VEMG-H007 Federal Permit No. KS-0119300

The facility has capacity for approximately 4,000 swine.

Wastewater Control Facilities: Wastewater is impounded for subsequent disposal upon agricultural land. Storage capabilities are provided in excess of minimum requirements.

Compliance Schedule: None, existing controls adequate.

Written comments on the proposed NPDES permits may be submitted to Bethel Spotts, Permit Clerk, Permits and Compliance Section, Kansas Department of Health and Environment, Division of Environment, Bureau of Water Protection, Forbes Field, Topeka 66620. All comments received prior to October 7 will be considered in the formulation on final determinations regarding this public notice. Please refer to the appropriate application number (KS-AG-88-20/21) and name of applicant as listed when preparing comments.

If no objections are received, the Secretary of Health and Environment will issue the final determinations within 30 days of this notice. If response to this notice indicates significant public interest, a public hearing may be held in conformance with state regulation 28-16-61.

The application, proposed permit, special conditions, fact sheets as appropriate, comments received, and other

information are on file and may be inspected at the Kansas Department of Health and Environment offices, Building 740, Forbes Field, Topeka, from 8 a.m. to 4:30 p.m. Monday through Friday.

The documents are available upon request at the copying cost assessed by KDHE. Additional copies of this public notice may also be obtained at the address above.

STANLEY C. GRANT, Ph.D.
Secretary of Health
and Environment

Doc. No. 006989

State of Kansas

**OFFICE OF THE
SECURITIES COMMISSIONER**
**PERMANENT ADMINISTRATIVE
REGULATIONS**

Article 2.—FILING, FEES, FORMS

81-3-2. Broker-dealer, investment adviser and agents; fees. (a) The fee for original registration of each broker-dealer and each investment adviser, other than an individual investment adviser who does not have custody of customers' moneys, securities or other property, shall be \$100 and the fee for renewal of each broker-dealer registration and each such investment adviser shall be \$100.

(b) The fee for original registration shall be \$20 and the fee for renewal shall be \$20 for:

(1) an individual investment adviser who does not have custody of customers' moneys, securities or other property; and

(2) an agent. (Authorized by K.S.A. 1987 Supp. 17-1270(f); implementing K.S.A. 1987 Supp. 17-1254, as amended by L. 1988, ch. 90, § 1; effective, E-82-24, Dec. 9, 1981; effective May 1, 1982; amended T-87-41, Dec. 8, 1986; amended May 1, 1987; amended T-
—, —, —, —; amended Oct. 25, 1988.)

**Article 7.—POLICY RELATING TO
REGISTRATION**

81-7-1. Statements of policy relating to registration of securities. Applications for registration shall meet the following requirements unless good cause is shown for an exception:

(a) Financial statements.

(1) Historical financial statements as required in a registration application, prospectus, or as required under K.A.R. 81-7-1(e)(3)(C) and (j)(2) shall be in conformity with generally accepted accounting principles applied on a consistent basis. These statements shall have been examined and reported on by an independent certified public accountant in accordance with generally accepted auditing standards.

(2) Prospective financial statements may be used in connection with a registered offering only if all of the following conditions exist:

(A) The prospective financial statements shall be financial forecasts in conformity with guidelines established by the American institute of certified public

accountants and shall be the subject of a report prepared by an independent certified public accountant in accordance with standards for an examination of a forecast established by the American institute of certified public accountants; and

(B) Each forecast shall be included within or accompanied by a complete prospectus.

(3) Pro forma financial presentations based on historical financial statements adjusted to demonstrate the effects of proposed transactions shall not be considered prospective financial statements subject to the conditions of K.A.R. 81-7-1(a)(2).

(b) Commissions and expenses.

(1) Commissions and expenses to be paid in connection with the sale of securities proposed to be registered shall not exceed 15% of the aggregate offering price.

(2) Such expenses may include the following:

(A) Salaries;

(B) advertising and printing;

(C) attorneys fees and legal expenses in connection with registration;

(D) fees of accountants, engineers, appraisers and other technical experts;

(E) costs of authorizing, preparing and printing the securities and documents relating thereto, including revenue stamps and taxes; and

(F) all other expenses incurred directly or indirectly in connection with the sale and promotion of the offering except as hereinafter provided.

(3) Commissions in this regulation shall include the difference between the consideration paid for the shares and the proposed net offering price when securities have been acquired by an underwriter in connection with the sale of securities. Commissions shall also include any other thing of value accruing to such dealer or underwriter. Options, warrants and other acquisition or conversion rights permitted under K.A.R. 81-71-(d) shall not be commissions under this regulation.

(4) The limitations provided in K.A.R. 81-7-1(b)(1) may be waived by the commissioner for good cause shown in applications for registration of securities in which the maximum aggregate offering price is not greater than \$3,000,000.

(c) Cheap stock.

(1) Definition. Cheap stock means shares of a corporation issued, or shares to be issued, to underwriters, officers, directors, or control persons for less than the public offering price or for consideration other than cash. Cheap stock shall not include any shares issued more than two years before the date of filing an application for registration. Also, cheap stock shall not include shares issued or to be issued for consideration other than cash if it can be conclusively established that the value of the consideration is greater than or equal to the public offering price.

(2) Escrow requirements. Cheap stock shall be placed in escrow unless exempt under K.A.R. 81-7-1(c)(4).

(A) The escrow agent shall be any bank or trust company or other depository approved by the commissioner.

(B) in the event of dissolution or liquidation, escrowed shares shall not be entitled to participate in the distribution of corporate assets until holders of shares not escrowed have been paid an amount equal to the purchase price per share in the public offering.

(C) holders of escrowed shares shall not sell or contract to sell escrowed shares during the term of escrow. However, such shares may be transferred by will or pursuant to the laws of descent and distribution, or upon death of the holder may be pledged as security to pay expenses of the estate. In all cases, such shares shall remain in escrow and be subject to the terms of the escrow.

(D) Each application for approval of the escrow arrangement shall be made to the commissioner. The application shall contain the following:

(i) A list of all owners of the cheap stock and the respective amount held;

(ii) a copy of the resolution of the board of directors or the letter of authorization appointing the escrow agent, and the written consent of the agent to act as such;

(iii) a waiver of rights as required by K.A.R. 81-7-1(c)(2)(B) of this regulation;

(iv) copies of the escrow agreements, instruments, and instructions; and

(v) any other information required by the commissioner.

(3) The escrow shall remain in effect until an application for release of escrowed shares is filed with and approved in writing by the commissioner, and any one of the following conditions are met:

(A) Two years have elapsed since the termination of the registered offering;

(B) if the shares registered have been quoted at a bid price of at least 125% of the original offering price for 45 consecutive trading days at any time after one year since the termination of the registered offering;

(C) the issuer has earned net income, exclusive of extraordinary items and gains on disposal of property and equipment or discontinued operations, of at least 6% of total capital contribution by all shareholders as reported in financial statements for one fiscal year ending after the termination of the registered offering; or

(D) a tender offer has been made by an unaffiliated person to all shareholders on an equal basis.

(4) Exemption from escrow requirements. The escrow requirements imposed by this regulation shall be waived if:

(A) The cheap stock will dilute the value of securities to be registered by 50% or less based on the registered offering price;

(B) the cheap stock is held by a Kansas venture capital company certified by the secretary of the department of commerce pursuant to K.S.A. 74-8301 and amendments thereto; or

(C) the cheap stock is held by an institutional or professional investor who has provided venture capital funds to the issuer, provided good cause has been demonstrated and the escrow requirement has been waived by the commissioner.

(continued)

(d) Options and warrants. Options, warrants and other acquisition or conversion rights granted to or reserved for underwriters, officers, directors, and control persons shall meet the following requirements:

(1) The total number of underlying shares subject to such options shall not exceed 25% of the shares that would be outstanding if all shares being offered are sold;

(2) such rights shall not be exercisable during the effective period of the public offering nor for a period of one year from date issued. The exercise price thereafter shall not be less than 120% of the public offering price.

(3) Options or warrants issued to all shareholders pro rata, or in connection with qualified stock options to employees which meet the requirements of the U.S. internal revenue code, or other employees' options pursuant to a stock purchase or profit sharing plan shall not be subject to the restrictions provided in this regulation, if they are justified and reasonable.

(e) Impoundment of proceeds.

(1) As a condition to registration, all proceeds from sales of securities shall be impounded in escrow until a sufficient amount has been impounded to accomplish the purposes of the offering when:

(A) the registration is sought by a new company, financing an initial or proposed enterprise;

(B) the registration is sought by a company in poor financial condition, intending to raise additional working capital to continue its operations; or

(C) the commissioner determines that impoundment is in the public interest.

(2) Any funds impounded shall be deposited in a separate trust account with a depository approved by the commissioner.

(3) Each application to the commissioner naming such depository shall contain the following:

(A) A copy of the resolution of the board of directors designating the depository;

(B) written consent of depository to act as such; and

(C) copies of any escrow agreements, instruments and instructions.

(4) The following provisions shall govern the impoundment of funds:

(A) If the applicant fails to obtain the minimum proposed offering amount, all proceeds shall be returned to investors;

(B) the applicant shall satisfy the commissioner that it has arranged a sales organization or program with a reasonable expectation that the amount raised will be sufficient to accomplish the purposes of the offering;

(C) no certificates evidencing securities sold, other than subscription agreements, shall be issued until after release of funds from impoundments;

(D) all checks, drafts and money orders shall be made payable to the depository, and all moneys received from the sale of securities shall be promptly deposited in trust. If an instrument is inadvertently made payable to another payee, the payee shall not cash or deposit it in its own account, but shall endorse and deliver it to the depository. The depository shall collect the face amount and disburse to the registrant the amount to which the registrant is entitled;

(E) if a broker-dealer is acting as underwriter or selling agent for the issuer, payments may be made directly to the dealer, who shall promptly, after collection, transmit to the depository the net proceeds required to be impounded;

(F) each application shall state that upon request of the commissioner the issuer will file reports containing a list of names and addresses of subscribers, the number of shares or units subscribed for, amounts paid, and the accumulative total of funds derived from the offering subject to impoundment;

(G) the escrow agreements shall contain an acknowledgement that no funds are to be released from impoundment without written consent of the commissioner; and

(H) if any payments are to be made to the investor in the event of failure to obtain the minimum prescribed proceeds from the offering, the payments shall be made directly to the investor by the escrow holder, and not through the issuer.

(5) If the terms of the escrow conditions have not been met, the applicant shall advise the commissioner upon expiration of the time limit provided and request an order directing the depository to return the funds to the subscribers.

(6) A request for a modification of the escrow arrangements or for partial release of the funds shall be granted only upon good cause shown, and by application containing the following information:

(A) A certified statement from the depository setting forth the total amount of subscriptions and the character of each deposit; and

(B) a written waiver and consent executed by each purchaser or subscriber whose funds are sought to be released, or a written acknowledgement signed by such persons that an offer for return of investment has been made and rejected. The offer, or solicitation for waiver and consent shall state:

(i) That the company has failed to meet the impoundment conditions required to provide the necessary financing proposed;

(ii) the asserted reason for requesting a partial release of funds or modification of the escrow arrangements; and

(iii) a statement that the subscriber realizes that by acknowledgement the subscriber waives all rights by contract or otherwise, which accrue by virtue of the impoundment conditions.

(7) Each application for release of funds impounded shall be in writing and shall contain the following:

(A) A statement that all required subscriptions for the sale of securities have been taken and the proceeds therefrom impounded in accordance with the terms and conditions of the escrow arrangements;

(B) a certified statement from the depository verifying the amount of funds held in escrow and the character of each deposit;

(C) a statement that there has been no change in the circumstances requiring the impoundment, or the adequacy of the amount required to accomplish the objectives of the issuer; and

(D) any additional information as the commissioner requires.

(f) Promoters equity investment. When an issuer is in a promotional, exploratory or development state, the ratio of equity investment by promoters or insiders shall be determined as reasonable and equitable in light of the facts and circumstances presented in each particular case, but shall be considered objectionable when the fair value of the investment is less than 5% of the aggregate offering price of the securities to be registered, unless deemed otherwise by the commissioner.

The fair value of equity investment means the total of all sums conveyed to the issuer in the form of contributed cash or other contributions with an established or determinable value.

(g) Real estate investment trusts. Each application to register securities issued or to be issued by a real estate investment trust shall comply with the NASAA Statement of Policy, Real Estate Investment Trusts, adopted October 2, 1985, effective January 1, 1986, which is hereby adopted by reference.

(h) "Package" or combination offering. Securities registered for distribution in this state shall not be sold or offered for sale in conjunction with other securities of any issuer unless each type or class of security is clearly and separately identified and an offering price specified as to each unit.

(i) Voting rights. Securities of an issuer having more than one class of common stock shall provide equal voting rights upon all matters, including the election of members to the board of directors.

(j) Offering price. If an issuer which has been actually engaged in business or operation, the amount for which a security is being offered to the public should bear some reasonable relationship to:

(1) Market value, if any; or

(2) the price-earnings ratio, as reflected by its financial statements covering an average of the preceding three year period, or such a shorter duration of experience or operation as may be applied.

(3) In the absence of an established or determinable market value or price-earnings ratio, the book value of the issuer may be taken into consideration in justifying or substantiating the reasonableness of the offering price.

(k) Periodic payment plans. All periodic payment plans shall be registered with the SEC prior to being registered with the securities commissioner. (Authorized by K.S.A. 1987 Supp. 17-1270(f); implementing K.S.A. 1987 Supp. 17-1260; K.S.A. 1987 Supp. 17-1259; effective Jan. 1, 1966; amended, E-70-15, Feb. 4, 1970; amended Jan. 1, 1971; amended Jan. 1, 1972; amended, T-88-65; amended May 1, 1988; amended Oct. 25, 1988.)

M. DOUGLAS MAYS
Securities Commissioner

Doc. No. 006983

(Published in the Kansas Register, September 8, 1988.)

\$13,595,000
Johnson County Community College District
Johnson County, Kansas
General Obligation Bonds
Series 1988

Johnson County Community College District, Johnson County, Kansas, will receive sealed bids at the office of the president, Room 112, GEB Building, Johnson County Community College, 12345 College Blvd., Overland Park, Kansas, until 11 a.m. C.D.T. on Tuesday, September 20, 1988, for \$13,595,000 par value general obligation bonds, Series 1988 of the district, at which time such bids will be publicly opened in the Community Conference Center, Room 137, GEB Building. The board of trustees of the district will act on such bids at its meeting to be held at 6:30 p.m. on the date of the sale. No oral or auction bids will be considered.

The Series 1988 bonds will be dated as of September 1, 1988, and shall mature on March 1 and September 1 in each of the years and in the amounts set forth below. Such bonds shall be fully registered certificated bonds, each in the denomination of \$5,000 or integral multiples thereof, not exceeding the principal amount of bonds maturing in each year. The bonds will mature serially (without option of prior redemption) in accordance with the following schedule:

Principal Amount	Maturity Date
\$1,175,000	March 1, 1989
1,210,000	September 1, 1989
1,250,000	March 1, 1990
1,290,000	September 1, 1990
1,330,000	March 1, 1991
1,375,000	September 1, 1991
1,420,000	March 1, 1992
1,465,000	September 1, 1992
1,515,000	March 1, 1993
1,565,000	September 1, 1993

Interest will be payable from the date thereof semiannually, commencing March 1, 1989, and each September 1 and March 1 thereafter. The principal of, and premium, if any, on the bonds shall be payable in lawful money of the United States of America at the office of the Kansas State Treasurer, Topeka, Kansas (the paying agent and bond registrar), to the registered owners thereof upon presentation of the bonds for payment and cancellation. Interest on the bonds shall be payable in lawful money of the United States of America by check or draft of the paying agent to the registered owners appearing on the books maintained by the bond registrar as of the 15th day of the month next preceding the interest payment dates (the record dates). The fees of the bond registrar for registration and transfer of the bonds shall be paid by the district.

Types of Bids and Interest Rates

Proposals will be received on the bonds bearing such rate or rates of interest as may be specified by the bidder. The same rate shall apply to all bonds of the same maturity. Each interest rate specified shall be in an even multiple of $\frac{1}{8}$ or $\frac{1}{20}$ of 1 percent. No interest rate shall

(continued)

exceed the maximum rate allowed by Kansas law, said maximum rate being 2 percent above the index of treasury bonds published weekly by *Credit Markets*, New York, New York, on the Monday next preceding the day on which the bonds are sold. No bid of less than par and accrued interest will be considered. Bids involving the use of extra or supplemental interest rates will not be considered. Bids for less than the entire issue of bonds will not be considered. The difference between the highest rate specified and the lowest cannot exceed 2 percent.

Bids shall be submitted on the official bid form furnished by the district, and shall be addressed to the district at the Johnson County Community College, 12345 College Blvd., Overland Park, Kansas, and shall be plainly marked "Proposal for the Purchase of Bonds." All bids must state the total interest cost of the bid, the premium, if any, the net interest cost of the bid, and the average annual interest rate—all certified by the bidder to be correct—and the district will be entitled to rely on the certificate of correctness of the bidder. Each bid must be accompanied by a certified or cashier's check on a bank located in the United States of America equal to 2 percent of the principal amount of the bonds, and shall be payable to Johnson County Community College. In the event a bidder whose bid is accepted shall default in the terms and conditions of this notice, said deposit shall be retained by the district as liquidated damages. No interest will be paid on the bidder's good faith check. The checks of unsuccessful bidders will be returned promptly.

Basis for Award

The sealed bids for the bonds shall be opened publicly and only at the time and place specified in this notice, and the bonds will be sold to the best bidder. The district reserves the right to reject and waive all of the bids and to waive any irregularities. Unless all bids are rejected, the bonds will be awarded to the bidder whose proposal results in the lowest net interest cost to the district. The net interest cost will be determined by deducting the amount of any premium paid from the aggregate amount of interest upon all of the bonds from their date until their respective maturities. If there is any discrepancy between the net interest cost and the average annual net interest rate specified, the specified net interest cost shall govern. If two or more proper bids providing for identical amounts for the lowest net interest cost are received, the district shall determine which bid, if any, shall be accepted, and its determination shall be final. Any bid received after 11 a.m. on the date of the sale will be returned to the bidder unopened.

Delivery

The bonds, duly printed, executed and registered, will be furnished and paid for by the district, and the bonds will be sold subject to the approving opinion of Gilmore & Bell, bond counsel, of Overland Park, Kansas, whose opinion will be paid for by the district. The number, type and denomination of bonds, and names of the initial registered owners to be initially printed on the bonds and their Social Security or taxpayer identification numbers shall be submitted in writing by the successful bidder to the bond registrar not later than seven business days preceding delivery of the bonds. The purchaser will be furnished with a complete transcript of proceedings evi-

dencing the authorization and issuance of the bonds and the usual closing proofs, which will include a certificate that there is no litigation pending or threatened at the time of delivery of the bonds affecting their validity. Payment for the bonds shall be made in Federal Reserve funds, immediately subject to use by the district. Delivery of the bonds will be made to the successful bidder on or about October 25, 1988, at any bank in the state of Kansas or Kansas City, Missouri, at the expense of the district. Delivery elsewhere will be made at the expense of the purchaser.

The reoffering prices to the public by the original purchaser must be furnished to the district at least one week prior to the closing date. A certificate stating that at least 10 percent of the bonds of each maturity has been sold to the public (excluding bond houses, brokers or similar persons or organizations acting in the capacity of underwriters or wholesalers) at such reoffering prices must be furnished to the district by the original purchaser at closing.

It is anticipated that CUSIP identification numbers will be printed on the bonds, but neither the failure to print such numbers on any bond nor any error with respect thereto shall constitute cause for a failure by the successful bidder to accept delivery of and pay for the bonds in accordance with the terms of this notice of bond sale. All expenses in connection with the printing of CUSIP numbers on the bonds shall be paid for by the district.

Bond Rating

The outstanding general obligation bonds of the district are rated Aa1 by Moody's Investors Service, Inc., and the district has applied for a rating on the bonds herein offered for sale.

Authority, Security and Purpose

The bonds will constitute general obligations of the district, payable as to both principal and interest from ad valorem taxes which may be levied without limitation as to rate or amount upon all of the taxable, tangible property within the territorial limits of the district. The bonds are being issued pursuant to K.S.A. 71-502 for the purpose of providing financing for the construction of a Cultural Education Center and the remodeling of other buildings on the college campus.

Official Statement

The district has prepared a preliminary official statement dated August 8, 1988, copies of which may be obtained from the president of the district or the financial adviser at the addresses given below.

Legal Matters

The bonds will be sold subject to the legal opinion of Gilmore & Bell, Overland Park, Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the district, printed on the bonds and delivered to the successful bidder as and when the bonds are delivered.

In the opinion of bond counsel, assuming continued compliance by the district with the terms of the bond resolution, under existing law, the interest on the bonds: (a) is excludable from gross income for federal income tax purposes, and (b) is not an item of tax preference for purposes of the federal alternative minimum tax imposed

on individuals and corporations; however, it should be noted that with respect to corporations (as defined for federal income tax purposes), such interest is taken into account in determining adjusted net book income (adjusted current earnings for taxable years ending after December 31, 1989) for the purpose of computing the alternative minimum tax imposed on such corporations. The opinion set forth in clause (a) above is subject to the condition that the district comply with all requirements of the Internal Revenue Code of 1986, as amended, that must be satisfied subsequent to the issuance of the bonds in order that interest thereon be excluded from gross income for federal income tax purposes. Failure to comply with certain of such requirements could cause the interest on the bonds to be so included in federal gross income retroactive to the date of issuance of the bonds. The district will covenant to comply with all such requirements.

Bond counsel expresses no opinion regarding other federal tax consequences arising with respect to the bonds.

Under existing law, the interest on the bonds is exempt from computation of Kansas adjusted gross income, and the bonds are exempt from intangible personal property taxes levied by Kansas cities, counties or townships.

Related Federal Tax Matters

Prospective purchasers of the bonds should be aware that: (i) Section 265 of the code denies a deduction for interest on indebtedness incurred or continued to purchase or carry the bonds, or in the case of a financial institution (within the meaning of Section 265(b)(5) of the code), that portion of a holder's interest expense allocable to interest on the bonds; (ii) with respect to insurance companies subject to the tax imposed by Section 831 of the code, for taxable years beginning after December 31, 1986, Section 832(b)(5)(B)(i) reduces the deduction for loss reserves by 15 percent of the sum of certain items, including interest on the bonds; (iii) for taxable years beginning after December 31, 1986, and before January 1, 1992, interest on the bonds earned by some corporations could be subject to the environmental tax imposed by Section 59A of the code; (iv) for taxable years beginning after December 31, 1986, interest on the bonds earned by certain foreign corporations doing business in the United States could be subject to a branch profits tax imposed by Section 884 of the code; (v) passive investment income, including interest on the bonds, may be subject to federal income taxation under Section 1375 of the code for Subchapter S corporations that have Subchapter C earnings and profits at the close of the taxable year if greater than 25 percent of the gross receipts of such Subchapter S corporation is passive investment income; and (vi) Section 86 of the code requires recipients of certain Social Security and certain railroad retirement benefits to take into account in determining gross income, receipts or accruals of interest on the bonds. These categories of bondholders should consult their own tax advisers as to the applicability of these consequences.

Financial Information

Assessed valuation figures for Johnson County Community College District for the year 1987 are as follows:

Equalized assessed valuation of taxable, tangible property	\$ 1,243,363,527
Tangible valuation of motor vehicles.....	\$ 370,995,357
Equalized assessed tangible valuation for computation of bonded debt.....	\$ 1,614,358,884

The total general obligation bonded indebtedness of Johnson County Community College District, including this issue of bonds, is \$14,490,000.

Further Information

Further information may be obtained from Charles J. Carlsen, president of the college and secretary of its board of trustees, Johnson County Community College, 12345 College Blvd., Overland Park, KS 66210-1299, (913) 469-8500, ext. 181, or Ranson & Company, Inc., financial adviser to the district, Suite 610, 120 S. Market, Wichita, KS 67202, (316) 262-2651.

Dated August 8, 1988.

Charles J. Carlsen, President
Johnson County Community College

Doc. No. 006988

(Published in the *Kansas Register*, September 8, 1988.)

NOTICE OF BOND SALE

\$182,272.01

General Obligation Sewer Bonds

Series A, 1988

of

The Prairie Acres Improvement District No. 1

Ellis County, State of Kansas

(general obligation bonds payable
from unlimited ad valorem taxes)

Sealed Bids

Sealed bids will be received by the undersigned, secretary of the board of directors of Prairie Acres Improvement District No. 1, Ellis County, Kansas, on behalf of the board of directors of said improvement district at the improvement district's office, 235 W. 10th, Hays, KS 67601, until 7 p.m. C.D.T. on Thursday, September 15, 1988, for the purchase of \$182,272.01 principal amount of general obligation sewer bonds, Series A, 1988, of the improvement district hereinafter described. All bids will be publicly opened and read at said time and place and will be acted upon by the board of directors immediately thereafter. No oral or auction bids will be considered.

Bond Details

The bonds will consist of fully registered bonds in the denomination of \$5,000 each or any integral multiple thereof, with the exception of one bond in the amount of \$2,272.01. The bonds will be dated September 1, 1988, and will become due serially on September 1 in the years as follows:

Year	Principal Amount
1989	\$ 2,272.01
1990	\$ 5,000.00
1991	\$ 5,000.00
1992	\$ 5,000.00
1993	\$ 5,000.00
1994	\$ 5,000.00
1995	\$ 5,000.00
1996	\$ 5,000.00

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1997	\$ 5,000.00
1998	\$10,000.00
1999	\$10,000.00
2000	\$10,000.00
2001	\$10,000.00
2002	\$10,000.00
2003	\$10,000.00
2004	\$15,000.00
2005	\$15,000.00
2006	\$15,000.00
2007	\$15,000.00
2008	\$20,000.00

The bonds will bear interest from the date thereof, said rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on March 1 and September 1 in each year beginning on March 1, 1989.

Place of Payment and Bond Registration

The principal of and interest on the bonds will be payable in lawful money of the United States of America by check or draft of the Kansas State Treasurer, Topeka, Kansas (the paying agent and bond registrar), to the registered owners thereof whose names are on the registration books of the bond registrar as of the 15th day (whether or not a business day) of the calendar month next preceding each interest payment date. The bonds will be registered pursuant to a plan of registration approved by the Kansas State Treasurer and the Kansas Attorney General.

The improvement district will pay for the fees of the bond registrar for registration and transfer of the bonds and will also pay for printing a reasonable supply of registered bond blanks. Any additional costs or fees that might be incurred in the secondary market, other than fees of the bond registrar, will be the responsibility of the bondholders.

Redemption of Bonds Prior to Maturity

None of said bonds shall be callable for redemption prior to its stated maturity.

Authority, Purpose and Security

The bonds are being issued pursuant to K.S.A. 12-1662 and 19-2753 *et seq.*, for the purpose of paying the cost of certain sewer improvements. The bonds and the interest thereon will constitute general obligations of the improvement district, payable from special assessments levied against property especially benefited by said sewer improvements and from ad valorem taxes which may be levied without limitation as to rate or amount upon all the taxable, tangible property, real and personal, within the territorial limits of the improvement district.

Conditions of Bids

Proposals will be received on the bonds bearing such rate or rates of interest as may be specified by the bidders, subject to the following conditions: The same rate shall apply to all bonds of the same maturity. Each interest rate specified shall be a multiple of $\frac{1}{8}$ or $\frac{1}{20}$ of 1 percent. No interest rate may exceed a rate equal to the index of treasury bonds published by the weekly *Credit Markets* in New York, New York, on the Monday next preceding the day on which the bonds are sold, plus 2 percent. No bid of less than the entire par value of the bonds and

accrued interest thereon to the date of delivery will be considered and no supplemental interest payments will be considered. Each bid must specify the total interest cost to the improvement district during the term of the bonds on the basis of such bid, the premium, if any, offered by the bidder, and the net interest cost to the improvement district on the basis of such bid—all certified by the bidder to be correct—and the improvement district will be entitled to rely on the certificate of correctness of the bidder. Each bid must also specify the average annual net interest rate to the improvement district on the basis of such bid.

Good Faith Deposit

Each bid shall be accompanied by a cashier's or certified check drawn on a bank located in the United States of America in the amount of \$3,645.44 (2 percent of the principal amount of the bonds) payable to the order of the improvement district to secure the improvement district from any loss resulting from the failure of the bidder to comply with the terms of the bid. Good faith checks submitted by unsuccessful bidders will be returned. If a bid is accepted, said check or the proceeds thereof will be held by the improvement district until the bidder has complied with all of the terms and conditions of this notice. If a bid is accepted but the improvement district fails to deliver the bonds to the bidder in accordance with the terms and conditions of this notice, said check or the proceeds thereof will be returned to the bidder. If a bid is accepted but the bidder defaults in the performance of any of the terms and conditions of this notice, the proceeds of such check will be retained by the improvement district as and for liquidated damages. No interest will be paid upon the successful bidder's good faith check.

Basis of Award

The award of the bonds will be made on the basis of the lowest net interest cost to the improvement district, which will be determined by subtracting the amount of the premium bid, if any, from the total interest cost to the improvement district. If there is any discrepancy between the net interest cost and the average annual net interest rate specified, the specified net interest cost shall govern and the interest rates specified in the bid shall be adjusted accordingly. If two or more proper bids providing for identical amounts for the lowest net interest cost are received, the board of directors will determine which bid, if any, will be accepted, and its determination is final. The improvement district reserves the right to reject any and all bids and to waive any irregularities in a submitted bid. Any bid received after 7 p.m. on the date of sale will be returned to the bidder unopened.

Bid Forms

All bids must be made on forms which may be procured from the secretary of the board of directors, bond counsel or Mid-Continent Investments, Inc., Wichita, Kansas. No additions or alterations in such forms shall be made and any erasures may cause rejection of any bid.

Submission of Bids

Bids must be submitted in sealed envelopes addressed to the undersigned secretary of the board of directors and marked "Proposal for General Obligation Sewer Bonds." Bids may be submitted by mail or delivered in person

to the undersigned at the improvement district's office and must be received by the undersigned prior to 7 p.m. C.D.T. on Thursday, September 15, 1988.

CUSIP Numbers

It is not anticipated that CUSIP identification numbers will be printed on or assigned to the bonds.

Delivery and Payment

The improvement district will pay for printing the bonds and will deliver the same properly prepared, executed and registered without cost to the successful bidder on or before November 11, 1988, at such bank or trust company in the state of Kansas or Kansas City, Missouri, as may be specified by the successful bidder. Delivery elsewhere will be made at the expense of the successful bidder. The successful bidder will be furnished with a certified transcript of the proceedings evidencing the authorization and issuance of the bonds and the usual closing documents, including a certificate that there is no litigation pending or threatened at the time of delivery of the bonds affecting their validity. Payment for the bonds must be made in Federal Reserve funds, immediately subject to use by the improvement district.

The number and denominations of the bonds and the names, addresses and Social Security or taxpayer identification numbers of the registered owners must be submitted in writing by the successful bidder to the improvement district and bond registrar at least two weeks prior to the closing date. In the absence of such information, the improvement district will deliver one bond per maturity registered in the name of the manager of the successful bidder.

The reoffering prices to the public by the original purchaser must be furnished to the improvement district at least one week prior to the closing date. A certificate stating that at least 10 percent of the bonds of each maturity has been sold to the public (excluding bond houses, brokers or similar persons or organizations acting in the capacity of underwriters or wholesalers) at such reoffering prices must be furnished to the improvement district by the original purchaser at closing.

Official Statement

The improvement district has prepared an official statement dated August 8, 1988, copies of which may be obtained from the secretary of the board of directors, from bond counsel or from Mid-Continent Investments, Inc., Wichita, Kansas. Upon the sale of the bonds, the improvement district will furnish the successful bidder with a reasonable number of copies thereof without additional cost upon request. Additional copies may be ordered at the successful bidder's expense.

Assessed Valuation and Indebtedness

The total assessed valuation of the taxable, tangible property within the improvement district, for the year 1987, is as follows:

Equalized assessed valuation of taxable, tangible property including state assessed property	\$183,436.00
Tangible valuation of personal property including motor vehicles	\$ 2,486.00
Equalized assessed tangible valuation for computation of bonded debt limitation	\$185,921.00

The total general obligation bonded indebtedness of the improvement district as of the date of the bonds, including

the bonds being sold, is \$182,272.01. The proceeds of the bonds will be used to retire temporary notes of the improvement district in the amount of \$170,000.

Approval of Bonds

The bonds will be sold subject to the legal opinion of Fred W. Rausch, Jr., Topeka, Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the improvement district, printed on the bonds and delivered to the successful bidder as and when the bonds are delivered.

Opinion of Bond Counsel

In the opinion of bond counsel, assuming continued compliance by the improvement district with the terms of the bond resolution, under existing law, the interest on the bonds: (a) is excludable from gross income for federal income tax purposes, and (b) is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations; however, it should be noted that with respect to corporations (as defined for federal income tax purposes), such interest is taken into account in determining adjusted net book income (adjusted current earnings for taxable years ending after December 31, 1989) for the purpose of computing the alternative minimum tax imposed on such corporations. The opinion set forth in clause (a) above is subject to the condition that the improvement district comply with all requirements of the Internal Revenue Code of 1986, as amended, that must be satisfied subsequent to the issuance of the bonds in order that interest thereon be excluded from gross income for federal income tax purposes. Failure to comply with certain of such requirements could cause the interest on the bonds to be included in federal gross income retroactive to the date of issuance of the bonds. The improvement district has covenanted to comply with all such requirements.

In regard to said Series A, 1988 bonds, and with respect to the Tax Reform Act of 1986 (H.R. 3838), which act became effective on October 22, 1986, and with respect to Section 902 of said act relating to interest incurred by financial institutions which carry tax-exempt bonds, the improvement district hereby designates the bonds as qualified project bonds (qualified tax exemptions) for the purpose of Section 902(b)(3) of the act. The improvement district further covenants to comply with all of the provisions of the act and all other applicable federal laws, regulations, published rulings and court decisions in order to preserve the tax-exempt status of the bonds, to the extent such actions can be taken by the governing body of the improvement district.

The bonds are "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the code, and, in the case of certain financial institutions (within the meaning of Section 265(b)(5) of the code), a deduction is allowed for 80 percent of that portion of such financial institution's interest expense allocable to interest on the bonds. The district does not anticipate issuing bonds in excess of \$10,000,000 during calendar year 1988.

Bond counsel expresses no opinion regarding other federal tax consequences arising with respect to the bonds.

Other Federal Tax Matters

Prospective purchasers of the bonds should be aware
(continued)

that: (i) Section 265 of the code denies a deduction for interest on indebtedness incurred or continued to purchase or carry the bonds, except with respect to certain financial institutions (within the meaning of Section 265(b)(5) of the code); (ii) with respect to insurance companies subject to the tax imposed by Section 831 of the code, for taxable years beginning after December 31, 1986, Section 8332(b)(5)(B)(i) reduces the deduction for loss reserves by 15 percent of the sum of certain items, including interest on the bonds; (iii) for taxable years beginning after December 31, 1986, and before January 1, 1992, interest on the bonds earned by some corporations could be subject to the environmental tax imposed by Section 59A of the code; (iv) for taxable years beginning after December 31, 1986, interest on the bonds earned by certain foreign corporations doing business in the United States could be subject to a branch profits tax imposed by Section 884 of the code; (v) passive investment income, including interest on the bonds, may be subject to federal income taxation under Section 1375 of the code for Subchapter S corporations that have Subchapter C earnings and profits at the close of the taxable year if greater than 25 percent of the gross receipts of such Subchapter S corporation is passive investment income; and (vi) Section 86 of the code requires recipients of certain Social Security and certain railroad retirement benefits to take into account in determining gross income, receipts or accruals of interest on the bonds. These categories of bondholders should consult their own tax advisers as to the applicability of these consequences.

State of Kansas Tax Matters

The bonds are exempt from intangible personal property taxes levied by Kansas counties, cities or townships. Interest on the bonds is excluded from computation of Kansas adjusted gross income for taxable years commencing after December 31, 1987.

Additional Information

Additional information regarding the bonds may be obtained from the improvement district secretary, improvement district employees, bond counsel, Mid-Continent Investments, Inc., Wichita, Kansas, or any other source available to a prospective bidder.

Dated August 8, 1988.

PRAIRIE ACRES IMPROVEMENT DISTRICT NO. 1 ELLIS COUNTY, KANSAS

By William T. Wierman, Secretary of the
Board of Directors

235 W. 10th

Hays, KS 67601

(913) 625-2434

Doc. No. 006979

(Published in the *Kansas Register*, September 8, 1988.)

SUMMARY NOTICE OF BOND SALE

City of Bel Aire, Kansas
General Obligation Bonds, Series 1988
**(general obligation bonds payable
from unlimited ad valorem taxes)**

Sealed Bids

Subject to the official notice of bond sale dated August 29, 1988, and official statement dated October 4, 1988, sealed bids will be received by the city clerk of the city of Bel Aire, Kansas, on behalf of the governing body at the City Hall, 4551 N. Auburn, Wichita, KS 67220, until 7 p.m. C.D.T. on Tuesday, September 20, 1988, for the purchase of \$399,477.43 principal amount of general obligation bonds, Series 1988. No bid of less than the entire par value of the bonds and accrued interest thereon to the date of delivery will be considered.

Bond Details

The bonds will consist of fully registered bonds in the denomination of \$5,000 or any integral multiple thereof, except one bond in the denomination of \$4,477.43. The bonds will be dated September 1, 1988, and will become due serially on September 1 in the years as follows:

Year	Principal Amount
1990	\$44,477.43
1991	45,000.00
1992	45,000.00
1993	45,000.00
1994	45,000.00
1995	45,000.00
1996	45,000.00
1997	45,000.00
1998	40,000.00

The bonds will bear interest from the date thereof at rates to be determined when the bonds are sold as hereinafter provided, which interest will be payable semiannually on March 1 and September 1 in each year, beginning on March 1, 1990.

Paying Agent and Bond Registrar

Kansas State Treasurer, Topeka, Kansas.

Good Faith Deposit

Each bid shall be accompanied by a cashier's or certified check drawn on a bank located in the United States of America in the amount of \$7,989.55 (2 percent of the principal amount of the bonds).

Delivery

The city will pay for printing the bonds and will deliver the same properly prepared, executed and registered without cost to the successful bidder on or before October 11, 1988, at such bank or trust company in the state of Kansas or Kansas City, Missouri, as may be specified by the successful bidder.

Assessed Valuation and Indebtedness

The equalized assessed tangible valuation for computation of bonded debt limitations, for the year 1987, is \$9,745,092. The total general obligation indebtedness of the city as of the date of the bonds, including the bonds being sold, is \$2,914,477.43.

Approval of Bonds

The bonds will be sold subject to the legal opinion of Gilmore & Bell, Wichita, Kansas, bond counsel, whose approving legal opinion as to the validity of the bonds will be furnished and paid for by the city, printed on the bonds and delivered to the successful bidder as and when the bonds are delivered.

Additional Information

Additional information regarding the bonds may be obtained from the City Clerk, 4551 N. Auburn, Wichita, KS 67220, (316) 744-2451, or from the financial adviser, First Securities Company of Kansas, Inc., Wichita, KS 67202, Attention: Kerry J. Clark, (316) 262-4411.

CITY OF BEL AIRE, KANSAS

Doc. No. 006987

State of Kansas**SECRETARY OF STATE****NOTICE****TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:**

I, Bill Graves, Secretary of State of the State of Kansas, do hereby certify that pursuant to the provisions of K.S.A. 1987 Supp. 16-207, the maximum effective rate of interest per annum for notes secured by all real estate mortgages and contracts for deed for real estate executed during the period of September 1, 1988 through September 30, 1988 shall be 12.06 percent.

In testimony whereof: I have hereto set my hand and cause to be affixed my seal. Done at the City of Topeka, this 31st day of August, A.D. 1988.

BILL GRAVES
Secretary of State

Doc. No. 006985

State of Kansas**SECRETARY OF STATE****NOTICE OF FORFEITURE**

In accordance with K.S.A. 17-7510, the articles of incorporation of the following corporations organized under the laws of the state of Kansas were forfeited July 15, 1988, for failure to file an annual report and pay the annual franchise tax as required by the Kansas general corporation code.

A & B Country Homes, Inc., Augusta, KS.
 A & B Enterprises, Inc., Wichita, KS.
 A & H Drilling Co., Inc., Hays, KS.
 A & Z Technologies, Inc., A Close Corporation, Wichita, KS.
 A Fordables, Inc., Mulvane, KS.
 A W M Engineering Company, Inc., East Alton, IL.
 A. & G. Contracting, Inc., A Close Corporation, Hutchinson, KS.
 A. B. C. Motors, Inc., Wichita, KS.
 A. B. May Development Co., Inc., Leawood KS.
 A. F. Hill Contracting Co., Lawrence, KS.

A. I. Micro, Inc. (A Close Corporation), Overland Park, KS.
 A. B. Equipment Sales Company, Prairie Village, KS.
 A. J. Homes, Inc., (A Close Corporation), Olathe, KS.
 A.R.E.P. Management, Inc., Wichita, KS.
 A-B Farm, Inc., Wichita, KS.
 A-Lert Aviation, Inc., Fredonia, KS.
 A-Lert Developers, Inc., Fredonia, KS.
 Aaron Leasing & Rental, Inc., Junction City, KS.
 ABAX Computer Systems, Inc., Great Bend, KS.
 ABC Woodchuck's Cabinet & Trim, Inc., Goddard, KS.
 Abe Cruse Amusement, Inc., A Close Corporation, Kansas City, KS.
 Abell Aviation, Inc., Grinnell, KS.
 ABNAK, Inc. Wichita, KS.
 Accent on Travel, Inc., Prairie Village, KS.
 Accent Video, Inc., Gardner, KS.
 Accessories Limited, Great Bend, KS.
 Accounting Plus, Inc., Wichita, KS.
 Accounting Specialists, Inc., Lawrence, KS.
 Ace Construction Corporation, Towanda, KS.
 Addison-Blackwell Corporation, Overland Park, KS.
 Aden Furniture, Inc., Great Bend, KS.
 ADL Development Company, Kansas City, KS.
 Ableman Diamond Corporation, Shawnee Mission, KS.
 ADM Bancorp., Inc., Merriam, KS.
 ADTEL of Kansas, Inc., Wichita, KS.
 Advance Floor Covering and Installation and Service, Inc., Topeka, KS.
 Advance Forms & Supplies, Ltd., Wichita, KS.
 Advanced Design Lines, Inc., Overland Park, KS.
 Advanced Home Systems, Inc., Wichita, KS.
 Advanced Home Therapeutics of Kansas, Ltd., Topeka, KS.
 Advanced Krafts, Inc., Olathe, KS.
 Advanced Systems Marketing, Inc., Wichita, KS.
 Advanced Venture Development, Inc., Olathe, KS.
 Advantage Petroleum, Inc. (A Close Corporation), Wichita, KS.
 Adventure Enterprises, Inc., Hugoton, KS.
 Adventureland Video of Lawrence, Inc., Lawrence, KS.
 Advertising Communications, Inc., Olathe, KS.
 Aegis Development Co., Inc., Mission, KS.
 Aero Lift Helicopters, Inc., Leawood, KS.
 Aeroquest Corporation, Lafayette, CO.
 Afsoon Corporation, Overland Park, KS.
 Ag Air of Oklahoma, Inc., Hugoton, KS.
 Ag-Com Twenty-Five Properties, Inc., Abilene, KS.
 Agcard Corporation, Abilene, KS.
 Ahl-Hott Entertainment, Inc., Chanute, KS.
 Air & Space Marketing, Inc., Leawood, KS.
 Air and Materiale, Inc., Fredonia, KS.
 Aircapitol Crane Service, Inc., Wichita, KS.
 Aircraft Designs, Inc., Coffeyville, KS.
 Airparts Company, Inc., Wichita, KS.
 Ajak Industries, Inc., Dodge City, KS.
 Akela Pharmaceuticals, Inc., Overland Park, KS.
 Al Muehlberger Concrete Construction, Inc., Roeland Park, KS.
 Al-Tay, Inc., Wichita, KS.

(continued)

- Albro Accounting & Tax Specialists, Inc., Goddard, KS.
 Albro-Barnett Associated Business Services, Inc., Goddard, KS.
 Alexander C.B.M., Inc., Alexander, KS.
 All About Doors & Windows, Inc., Overland Park, KS.
 All Seasons Exteriors, Inc., Kansas City, KS.
 All-Quip Rental and Sales, Inc., Pittsburg, KS.
 Allen Welding Equipment, Inc., Wichita, KS.
 Allied Cable Fund 10-A Limited Partnership, Tenafly, NY.
 Allied Hardware Corporation, Wichita, KS.
 Alpha Business Services, Inc., Overland Park, KS.
 Alpha Management Services, Inc., Kansas City, KS.
 Alternative Nursing Care, Incorporated, Wichita, KS.
 Alvin Schneider, Inc., Hoisington, KS.
 Amberstar, Inc., Leawood, KS.
 Amcon Group of America, Ltd., Wichita, KS.
 America Professional Support Services, Inc., Overland Park, KS.
 American & Import Service Center, Inc., Prairie Village, KS.
 American Alternative Health Care, Inc., Mission, KS.
 American Building Restorations, Inc., Overland Park, KS.
 American Claims Administrators-Kansas, Inc., Leawood, KS.
 American Computer Paper Store, Inc., Wichita, KS.
 American Energy Exploration, Inc., Gardner, KS.
 American Foundation of Knowledge Engineers, Inc., Wichita, KS.
 American Geotek Corporation, Overland Park, KS.
 American Glass Service, Inc., Newton, KS.
 American Health and Financial Services, Inc., Topeka, KS.
 American Mailing Systems, Inc., Overland Park, KS.
 American National Bancshares of Westlink, Inc., Wichita, KS.
 American Perma-Coatings, Inc., Lawrence, KS.
 American Roofing and Painting Corporation, Hutchinson, KS.
 American Solar Works, Inc., Osawatomie, KS.
 American Transfer, Inc., DeSoto, KS.
 American Van Lines, Inc., Lawrence, KS.
 American Video Labs, Inc., Mission, KS.
 American-Marine Continental Oil Corporation, Wichita, KS.
 Americorp Home Inspections, Inc., Overland Park, KS.
 The American Gas Company, Incorporated, Strong City, KS.
 Ameritas Associates, Atlanta, GA
 Ameuro III, L.P., Hutchinson, KS.
 Amex, Inc., A Close Corporation, Wichita, KS.
 AMI General Partner, L.P., Mission, KS.
 Anchor Geotek Corporation, Paola, KS.
 Anderson Alignment Service, Inc., Hutchinson, KS.
 Anderson Car Wash, Inc., Pittsburg, KS.
 Andrews and Abbey—Riley, Inc., Kansas City, MO.
 Anna's, Inc. (A Close Corporation), Pittsburg, KS.
 Anthony's Pizza and Deli Company, Prairie Village, KS.
 Antianx, Inc., Overland Park, KS.
- Anvil Services, Inc., Overland Park, KS.
 Anzek Liquors, Inc., Kansas City, KS.
 Apartment Enterprises, Inc., Kansas City, KS.
 Apex, Inc., McPherson, KS.
 Apparelmaster Services, Inc., Atchison, KS.
 Apple Realtors, Inc., Olathe, KS.
 Appleby & Marsh, Architects Engineers, A Professional Corporation, Salina, KS.
 Applied Computer Technology, Inc., Oberlin, KS.
 Applinetics, Inc., Topeka, KS.
 Area Bus Line, Inc., A Close Corporation, Norton, KS.
 Area, Inc. of Kansas, Wichita, KS.
 Arizona Geni, Inc., Olathe, KS.
 Ark Plaza, Inc., Wichita, KS.
 Ark Veterinary Clinics, Inc., Sterling, KS.
 The Armour, Limited Partnership, Kansas City, MO.
 Armstrong Aviation Limited, Humboldt, KS.
 Arnolds' Lawn and Garden, Inc., Shawnee Mission, KS.
 Arro Tech L.P., Wichita, KS.
 Arro Tech of Kansas, Inc., Wichita, KS.
 Arrowhead Lanes, Inc., Independence, KS.
 Art Craft Sign Corporation, Hutchinson, KS.
 Artform, Inc. (A Close Corporation), Lenexa, KS.
 Ask Technologies, Inc., Leawood, KS.
 The Aspen Group Corporation, Kansas City, KS.
 Associated Building Systems, Inc., Prairie Village, KS.
 Associated Telecom, Inc., A Close Corporation, Topeka, KS.
 Associates Holding, Inc., Overland Park, KS.
 The Athletic Club of Overland Park Management Co., Kansas City, KS.
 Austin Business Services, Inc., Overland Park, KS.
 Austin Woodfin Associates, Limited Partnership, Wichita, KS.
 Auto Center, Inc., Leavenworth, KS.
 Auto Vantage, Inc., Overland Park, KS.
 Autobuf of Kansas City, Inc., Lawrence, KS.
 Automated Information Systems, Inc., Tonganoxie, KS.
 Automation Management Systems, Inc., Overland Park, KS.
 Automation Systems, Inc., Leawood, KS.
 Automotive Glass of Wichita, Inc., Wichita, KS.
 AVCOM, Inc., Wichita, KS.
 Avenues Unlimited, Inc., Overland Park, KS.
 Aviation Property Developers, Inc., Derby, KS.
 Aviation Systems Leasing, Incorporated, Kansas City, KS.
 Axle & Wheel Aligning Co., Inc., Wichita, KS.
 B & C Grain, Inc., Maple Hill, KS.
 B & C, Inc., Kansas City, KS.
 B & D Contractors, Inc., Coffeyville, KS.
 B & E/Business & Equipment Systems, Inc., Olathe, KS.
 B & G Trucking, Inc., Salina, KS.
 B & H Enterprises, Inc., Fairway, KS.
 B & L Rentals, Inc., Garden City, KS.
 B & O Construction Company, Kansas City, KS.
 B & W Mechanical Contractors, Inc., Overland Park, KS.
 B G H, Inc., Salina, KS.
 B J's Investments Incorporated, Hutchinson, KS.
 B.J. Lewis, Inc., Overland Park, KS.

B. M. & A. Contracting Systems, Inc., Overland Park, KS.
 B. W. Dillon, Inc., Overland Park, KS.
 B.K. Tool and Equipment Incorporated, Olathe, KS.
 B.V.C, Inc., Kansas City, MO.
 B.W. Associates, Ltd., Atlanta, GA.
 B/D Corp., Lee's Summit, MO.
 B's Pump & Well Service, Inc., Goodland, KS.
 Babes, Inc., Wichita, KS.
 Babyhood, Inc., Lawrence, KS.
 Bach, Inc., Fairway, KS.
 Backward CU Arena, Inc., Augusta, KS.
 The Bahama Mama, Inc., Salina, KS.
 Bahm & Sons Lumber Company, Topeka, KS.
 Baker Services, Inc., Topeka, KS.
 Ball Trucking, Inc., Garden City, KS.
 Ballentine Leasing Company, Inc., Overland Park, KS.
 Ballou Plastering, Inc., Gardner, KS.
 Banner Technology, Inc., Shawnee Mission, KS.
 Bannon Educational Systems, Inc., Overland Park, KS.
 Bar West Management and Realty Corporation, Phoenix, AZ.
 Barco #5 Partners, Houston, TX.
 Barrand Automotive and Welding, Inc., Hiawatha, KS.
 Bartley Construction, Inc., Topeka, KS.
 Beacon Building Associates, Wichita, KS.
 The Bearclaw Corporation, Wakarusa, KS.
 The Bearclaw Management Corporation, Auburn, KS.
 Beat the Clock, Inc., Lawrence, KS.
 Beckel Auto Salvage Inc., A Close Corporation, Wichita, KS.
 Becker Leasing Company, Inc., Downs, KS.
 Bel Enterprises, Inc., Troy, KS.
 Bel-Isle, Inc., Topeka, KS.
 Belle's Clothes Line, Inc. (A Close Corporation), Topeka, KS.
 Bemis Dearborn Ventures, Inc., Wichita, KS.
 Ben's Welding Service, Inc., Ellinwood, KS.
 Benjamin Aviation, Inc., Spring Hill, KS.
 Benner Systems, Inc., Osawatomie, KS.
 Ber-Kup, Inc., Mulberry, KS.
 Berry Industries, Inc., Topeka, KS.
 Beryl Lowery Oil Co., Inc., Dodge City, KS.
 Beverage Sales, Inc., Leawood, KS.
 The Big Car Company, Concordia, KS.
 Big Hill Cooperative Association, Mound Valley, KS.
 Big Mama's, Inc., Kansas City, KS.
 Big Spring Oil Company, Inc., Wellesley Hill, MA.
 Bill's Used Cars, Inc., Wichita, KS.
 Binder Centerpoint, Inc., Overland Park, KS.
 Bio-Medical Testing, Inc., Overland Park, KS.
 Biolawn, Inc., Wichita, KS.
 Birmax Air Services, Inc., Hoyt, KS.
 Bittersweet Auto Farm, Inc., Manhattan, KS.
 Bittersweet, Inc., Olathe, KS.
 Black Forest Auto Werks, Ltd., Kansas City, KS.
 Blackbob Concrete Co., Inc., Merriam, KS.
 Blackbob Ready-Mix Co., Inc., Merriam, KS.
 Blackhawk Oil Company, Inc., Chanute, KS.
 Blacksmith, Ltd., Dodge City, KS.
 The Blackwax, Inc., Wichita, KS.
 Blankenship Associates, Inc., Mission, KS.
 Blasdel, Incorporated, Paririe Village, KS.

Blaser, Inc., Waterville, KS.
 Blaze Corporation, Kansas City, KS.
 Blithe Spirit, Inc., Overland Park, KS.
 Bloom & Bloom, Inc., Overland Park, KS.
 Blue Beacon West Partners No. 1, L.P., Salina, KS.
 Blue Beacon West Partners No. 2, L.P., Salina, KS.
 Blue Beacon West Partners No. 3, L.P., Salina, KS.
 Blue Beacon West Partners No. 4, Limited Partnership, Tulsa, OK.
 Blue Marlin, Inc., Chetopa, KS.
 Blue Mountain Investments, Ltd., Garden City, KS.
 Blue Ridge Pizza Company, L.P., Wichita, KS.
 Blue Sock Roustabouts, Inc., Pratt, KS.
 Bob Hoss Dodge, Inc., Overland Park, KS.
 Bob Meyer Construction Company, Garden Plain, KS.
 Bob's Grill, Inc., Fredonia, KS.
 Bob's Used Appliances, Inc., Wichita, KS.
 Body Gold, Inc., Coffeyville, KS.
 Body House, Inc., A Close Corporation, Ulysses, KS.
 Bonanza Auto Salvage, Inc., Kansas City, KS.
 The Book Traders, Inc., Olathe, KS.
 Bookslinger of Kansas, Inc., Overland Park, KS.
 Bookslinger, Inc., Overland Park, KS.
 Boor's Bar B Q, Inc., Great Bend, KS.
 Booth's One Hour Photo, Incorporated, Olathe, KS.
 Borell Oil Co., Inc., Wilson, KS.
 Boulevard Credit Motors, Ltd., Kansas City, KS.
 The Box Store, Inc. (A Close Corporation), Shawnee, KS.
 Boyd, Virgina L., Inc., Russell, KS.
 Boyer's, Inc., Wichita, KS.
 Boysen Agri-Services Corporation, Shawnee Mission, KS.
 Boysen Enterprises, Inc., Shawnee Mission, KS.
 Bradco Farms, Inc., Oswego, KS.
 Branine Chevrolet Company, Inc., Mulvane, KS.
 Brann Trucking, Inc., Lawrence, KS.
 Brannon Basement Company, Inc., Baxter Springs, KS.
 Breads, Inc., Wichita, KS.
 Breakline, Inc., Overland Park, KS.
 Brewski's of Wichita Inc., Dodge City, KS.
 Bright Mortgage Operating, Limited Partnership, Topeka, KS.
 Bright's Freight Service, Inc., Topeka, KS.
 Brinkman Chevrolet-Olds, Inc., Madison, KS.
 Brite, Inc., Fredonia, KS.
 British Bus Lines, Ltd., Wichita, KS.
 Broadcast Capital Partners, Inc., Wichita, KS.
 Broadcast Research, Inc., Wichita, KS.
 Brockhoff Feed Yards, Inc., Fairview, KS.
 Broker's Oil & Gas, Inc., Wichita, KS.
 Brokerage Planning & Services, Inc. (A Close Corporation), Wichita, KS.
 Brolath, Inc., Hill City, KS.
 Bronson Locker, Inc. (A Close Corporation), Fort Scott, KS.
 Brown & Wiggins, Incorporated, Overland Park, KS.
 Brown Furniture & Appliance Co., Inc., Coffeyville, KS.
 Brown Refrigerated Express, Inc., Fort Scott, KS.
 Bruening Properties, Inc., Shawnee, KS.
 Bud's Tire of Winfield, Inc., Abilene, KS.

(continued)

Bugs-B-Gone Termite & Pest Control, Inc.,
Shawnee, KS.

Builder's Co-Op, Inc., Wichita, KS.

Buildex, Inc., Pittsburg, KS.

Building Techniques, Inc., Topeka, KS.

Burlington Development Co., Inc., Burlington, KS.

Burnett Trailer Sales, Inc., Dodge City, KS.

Burstein & Associates, Inc., Overland Park, KS.

Business Account Management Services, Inc.,
Lenexa, KS.

Business Communications Systems, Inc.,
Overland Park, KS.

Business Development Company, Mission, KS.

Business Enterprises, Inc., Kansas City, KS.

Business Growth Associates, Inc., A Close Corporation,
Prairie Village, KS.

Business Investment Group of Kansas City, Inc.,
Lenexa, KS.

Butler County Cablevision Inc., Douglass, KS.

Buyin' Times, Inc. (A Close Corporation),
Merriam, KS.

Byron Devine, C.P.A. Chartered, Kinsley, KS.

C & C Construction Co., Inc., Wichita, KS.

C & H of the Midwest, Inc., Mission, KS.

C & J Services, Inc., Topeka, KS.

C & M Auto and Truck Repair, Inc., Holcomb, KS.

C & P Enterprises, Inc., Concordia, KS.

C & S Investments, Incorporated, Kansas City, KS.

C & S Pak, Inc., Wichita, KS.

C & S Produce, Inc., Kansas City, KS.

C Ltd., Wichita, KS.

C. B., Inc., Wichita, KS.

C. C. Cain, Incorporated, A Close Corporation,
Overland Park, KS.

C. Downs Enterprises, Inc., Wichita, KS.

C. Hunter Ltd., L.P., Kansas City, MO.

C. M. Plaza Associates, L.P., Prairie Village, KS.

C.M. Johnson, Inc., Overland Park, KS.

C.R. Holding Corp., Topeka, KS.

Cable Production Company, Inc., Wichita, KS.

Caenen Homes, Inc., Mission, KS.

Cafe International, Inc., Olathe, KS.

California Gold, Limited, Wichita, KS.

Calix Corporation, Shawnee Mission, KS.

Calny Associates, L.P., New York, NY.

Cambridge Academy, Inc., Olathe, KS.

Camelot/Lakewood, Ltd., A Kansas Limited
Partnership, Shawnee Mission, KS.

Camelot, Inc., Wichita, KS.

Cameron & Merrill, Inc., Olathe, KS.

Canaday Diversified Inc., Olathe, KS.

Candyman Vending Corporation, Overland Park, KS.

Capital City Kempo Karate, Inc., Topeka, KS.

Capital City Tree Service, Inc., Topeka, KS.

Capital Funding Corporation, Wichita, KS.

Capricorn, Inc., Kansas City, KS.

Capstone Corporation, Topeka, KS.

Car Clean of America, Inc., Silver Lake, KS.

Car Parts, L.P., Wichita, KS.

Car-Jan, Inc., Topeka, KS.

Carbet Enterprises, Inc., Olathe, KS.

Cardex, Inc., Overland Park, KS.

Careers Unlimited, Inc., Overland Park, KS.

Careers, Incorporated, Overland Park, KS.

Carol Charismas, Inc., Overland Park, KS.

Carper Family, Incorporated, Topeka, KS.

Carr Resource Management, Inc. (A Close
Corporation), Derby, KS.

Carrell's Autobody, Inc., A Close Corporation,
Wichita, KS.

Carriage Park Corporation, Wichita, KS.

Carrie Enterprises, Inc., Overland Park, KS.

Carroll Oil Production, Inc., None

Castle Corporation, Oswego, KS.

Cath Limited Partnership 1, Lenexa, KS.

Cattleman's Bar-B-Q House, Inc., Fairway, KS.

CBS Ldt., Inc., Kinsley, KS.

CCI, Inc., Topeka, KS.

Cedar Crest Apartments of Medicine Lodge, A Limited
Partnership, Topeka, KS.

Cedar Parkway Associates, A Limited Partnership,
Prairie Village, KS.

Cedar Vale Sales, Inc., Fredonia, KS.

Cenergy Corp., Wichita, KS.

Centennial Limousine & Livery Company, Inc.,
Overland Park, KS.

Centennial 1st 1982 Drilling Program,
San Francisco, CA.

Centennial 1st 1983 Drilling Program,
San Francisco, CA.

Centennial 2nd 1982 Drilling Program,
San Francisco, CA.

Centennial 3rd 1981 Drilling Program,
San Francisco, CA.

Center City Laboratory & X-Ray Inc.,
Kansas City, KS.

Central Casket Company, Inc., Kansas City, KS.

Central Kansas Cable, Inc., Centralia, KS.

Central Kansas Utility Co., Inc., Wichita, KS.

Central of Kansas I, Inc., Junction City, KS.

Central One, Inc., Westwood, KS.

Central Plains Contractors, Inc., Wakarusa, KS.

Central States Roofing, Inc., Shawnee, KS.

Central Technical International, Ltd., Gardner, KS.

Central Veterinary Supply, Inc., Topeka, KS.

Centrao Construction Company, Inc., Kansas City, KS.

Centurion Air, Inc., Pratt, KS.

Century Buyers of Kansas City, Inc., Lenexa, KS.

Century 21 Bill Green Realtors, Inc., Topeka, KS.

CFF Development, Inc., Independence, KS.

Chanute Radiology, P.A., Chanute, KS.

Chap, Inc., Arkansas City, KS.

Character's Inc., Pittsburg, KS.

Chariot Manufacturing, Inc., Olathe, KS.

Charles Stewart Construction, Inc.,
Shawnee Mission, KS.

Charlies Blasters, Inc. (A Close Corporation),
Wichita, KS.

Chartered Property, Ltd., L.P., Independence, KS.

Chas/Rose Enterprises Inc., Wichita, KS.

Chase County Gas Associates Limited Partnership,
Wichita, KS.

Chase County Gas Associates 1986-1, Limited
Partnership, Wichita, KS.

Chase County Gas Associates 1986-2, Limited
Partnership, Wichita, KS.

Chase County Gas Service Company, Strong City, KS.
 Chase Gas Associates, Inc., Wichita, KS.
 The Chase Venture Group, Ltd., Wichita, KS.
 Chateau Acres Mobile Home Park, Inc.,
 Garden City, KS.
 Chegwidden Enterprises, Inc., Salina, KS.
 Chelsea Hamburger, Inc., Kansas City, KS.
 Chelsea Plaza Homes, Ltd., Kansas City, KS.
 Chemical Specialties, Inc., Junction City, KS.
 Chemold Products, Inc., Kansas City, KS.
 Cherry Creek Hills-Group D, Wichita, KS.
 Cherry Creek Village, Inc., Wichita, KS.
 Cherry Hills Investment Associates, Lawrence, KS.
 Chicken Annie's, Inc., Pittsburg, KS.
 The Chicken Market, Inc., Lenexa, KS.
 Chien Dynasty, Inc., Overland Park, KS.
 Chowning Construction, Inc., Coffeyville, KS.
 Christian Enterprises, Inc., Ulysses, KS.
 Christian Ranch, Inc., Ulysses, KS.
 Chuck Henry Publications, Inc., Wichita, KS.
 Cibola Metals Corporation, Wichita, KS.
 Cipolla Services, Inc., Overland Park, KS.
 Circle H Farms, Inc., Oakley, KS.
 City Cab Company of Lawrence, Inc., Lawrence, KS.
 City Publishing, Inc., Wichita, KS.
 City Sights, Inc., Overland Park, KS.
 Clairborne Used Trucks, Inc., Kansas City, KS.
 Clark's Distributors, Inc., Salina, KS.
 Class Act Reunions, Inc., Olathe, KS.
 Classic Pottery, Ltd., Pittsburg, KS.
 Classic Woods, Ltd., Wichita, KS.
 Clement Company, L.P., Topeka, KS.
 CLO II, Inc., Overland Park, KS.
 Club Management Company, L.P., Topeka, KS.
 Cluck Farms, Inc., Highland, KS.
 Clyde Day Bus Service, Inc., Parker, KS.
 CML Trenching, Inc., Shawnee, KS.
 Coal Creek Salvage, Inc., Emporia, KS.
 Cobblestone Ltd. Inc., Oberlin, KS.
 Coffee Ann, Inc., Grainfield, KS.
 Coffeyville Industrial Plastics, Inc., Coffeyville, KS.
 Cole's Motor Co., Coffeyville, KS.
 College Inn Inc., Wichita, KS.
 Collegiate Lifestyles Association, Inc., Lenexa, KS.
 Collins & Burns Construction Co., Inc., Ottawa, KS.
 Collins Associates, Inc., Wichita, KS.
 Collins, Inc., Lawrence, KS.
 Colonial Center, Inc. (A Close Corporation),
 Hutchinson, KS.
 Colonial Finance Company, Atchison, KS.
 Colonial Inn Desserts, Inc. (A Close Corporation),
 Haysville, KS.
 Colonial Inn Restaurant and Club, Inc. (A Close
 Corporation), Haysville, KS.
 Colony Deli and Convenience Store, Inc. (A Close
 Corporation), Kansas City, KS.
 Colorado Prime Food Distributors, Inc., Salina, KS.
 Colour Classified of Kansas, Inc., Salina, KS.
 Colt Resources, Inc., Overland Park, KS.
 Columbian Insurance Services, Inc.,
 Overland Park, KS.
 Commercial & Consumer Recovery Services, Inc.,
 Overland Park, KS.

Commercial Communications, Inc., Junction City, KS.
 Commercial Property Executives, Inc.,
 Prairie Village, KS.
 Commercial Street Associates, L.P.,
 Overland Park, KS.
 Communication Network Corporation,
 Overland Park, KS.
 Communicatus Corporation, Wichita, KS.
 Community Financial Group, Inc., Wichita, KS.
 Community Insurance Management Corporation,
 Wichita, KS.
 Community Service System, Inc., Wichita, KS.
 Community Theatres, Inc., Liberty, MO.
 Comon Ground Electronics, Inc., Kansas City, KS.
 Comox Construction, Inc., Kansas City, KS.
 Comp-Aid, Inc., Caney, KS.
 Compass Communications Limited, A California
 Limited Partnership, Wichita, KS.
 Comprehensive Health Associates, Inc.,
 Overland Park, KS.
 Comprehensive Health Services, Inc.,
 Overland Park, KS.
 Computer Futures of Kansas City, Inc.,
 Hutchinson, KS.
 Computer Mailing Services, Inc., Overland Park, KS.
 The Computer Place, Inc., Goddard, KS.
 Computer Resources of Waco, Inc., Hutchinson, KS.
 Computer Systems Automations, Inc., Topeka, KS.
 Concepts in Brick, Inc., Overland Park, KS.
 Conder Petroleum, Inc. Pipeline Fund #1 Limited
 Partnership, Littleton, CO.
 Condor Petroleum, Inc. DP 1-86 Limited Partnership,
 Littleton, CO.
 Cone-A-Copia, Inc., Shawnee Mission, KS.
 Conneast, Inc., Silver Spring, MD.
 Conrad's, Inc., Clay Center, KS.
 Consolidated Contracting, Inc., Lansing, KS.
 Consolidated Contractors, Incorporated, Wichita, KS.
 Construction Project Management, Inc., Lawrence, KS.
 Consulting Engineering Services, Inc., Lenexa, KS.
 Consumer Credit Services Inc., A Close Corporation,
 Overland Park, KS.
 Consumer Specialties, Inc., Kansas City, KS.
 Contemporary Packaging, Inc., Overland Park, KS.
 Convenient Stoppe, Inc., Lenexa, KS.
 Converse Group Inc., Shawnee Mission, KS.
 Cooke Auto Salvage, Inc., El Dorado, KS.
 The Cookie Jar, Inc., Wichita, KS.
 Cooley's Country Concessions, Inc., Hutchinson, KS.
 Cooley's Statuary Mfg. Corporation, Chanute, KS.
 Corban Communication Company, Prairie Village, KS.
 Cordes & Co., Inc., Prairie Village, KS.
 Corky's Used Cars of Kansas City, Inc.,
 Kansas City, KS.
 Corner Post of Humboldt L.P., Humboldt, KS.
 Cornerstone Construction, Inc., Shawnee, KS.
 Cornett, Dean & Scott, Inc., Wichita, KS.
 Cornucopia, Inc., Lawrence, KS.
 Corporate Employment Resource Corporation,
 Wichita, KS.
 Corrin & Krysl, Chartered, Wichita, KS.
 Cotner and Larson, Inc., Garden City, KS.

(continued)

- Country Crafts Ltd., Sedgwick, KS.
 Country Cuzins, Inc., Kansas City, KS.
 Country Kettle, Inc., Topeka, KS.
 Country of Oswego, Ltd., Oswego, KS.
 The Country Steak House, Inc., Wichita, KS.
 Countryland Development, Ltd., A Limited Partnership, Junction City, KS.
 The Countryshire Homes Association, Inc., Olathe, KS.
 Court Sports, Inc., Olathe, KS.
 CPP Export and Import, Inc., Olathe, KS.
 Craco, Inc., Winfield, KS.
 Cradle Diaper Service, Inc., Hillsboro, KS.
 Crafty Ol' Owl Shoppe, Inc., Wichita, KS.
 The Craigmont Associates, L.P., Kansas City, MO.
 Crane & Company, Inc., Topeka, KS.
 Crane Services and Equipment, Inc., Wichita, KS.
 Craven, Inc., Overland Park, KS.
 CRC Farms, Inc., Coffeyville, KS.
 Creative Communications Systems, Inc., Shawnee, KS.
 Creative Financial and Investment Service
 Incorporated, A Close Corporation, Kansas City, KS.
 Credit Mart, Inc., Wichita, KS.
 Cress Oilfield Service, Inc., Burns, KS.
 Crick Land & Cattle, Inc., Cimarron, KS.
 Criterion Jets, Inc., Wichita, KS.
 Cross Financial Corporation, Oakley, KS.
 Crosswinds Interiors Ltd., Wichita, KS.
 Crouch C Stores, Inc., DeSoto, KS.
 Crown Enterprises, Inc. (A Close Corporation), Hutchinson, KS.
 CSB Bancorp., Inc., Coffeyville, KS.
 CSC-AL 1982 Limited Partnership, Tulsa, OK.
 CSC-JH 1982 Limited Partnership, Tulsa, OK.
 CSC-ML 1982 Limited Partnership, Tulsa, OK.
 CSC-NW 1982 Limited Partnership, Tulsa, OK.
 CSC-PR 1982 Limited Partnership, Tulsa, OK.
 Culligan Water Conditioning, Olathe, Kansas Inc., Olathe, KS.
 Culwell Farms, Inc., St. Francis, KS.
 Cumberland Construction, Inc., Newton, KS.
 Custom Hauling, Inc., Kansas City, KS.
 Custom Pool Concepts, Inc., Prairie Village, KS.
 Custom Trim Corporation, Wichita, KS.
 Customer Services Plus, Inc., Lenexa, KS.
 Cut-Above Sharpening, Inc., Olathe, KS.
 Cyn-Tex Pets, Inc., Overland Park, KS.
 C4 Media Mid-America II Limited Partnership, Osage City, KS.
 D & D of Kansas, Inc., Topeka, KS.
 D & D Production, Inc., Pratt, KS.
 D & D Tire of Ft. Scott, Inc., Lawrence, KS.
 D & L Corporation, Inc., Garden City, KS.
 D & L Tank Company, Inc., Rolla, KS.
 D & L Wood Products, Inc., Hesston, KS.
 D & M Leasing Co., Inc., Olathe, KS.
 D. L. Pratt & Company, Inc., Shawnee, KS.
 D. W. Walton and Son, Inc., Kansas City, KS.
 D.A. Dallman Company, A Close Corporation, Prairie Village, KS.
 D.J. Entertainment Services, Inc., Manhattan, KS.
 D.L.N. & Associates, Inc., Lawrence, KS.
 D.S.B. Co., Inc., Leawood, KS.
 D.W. Wholesale Supply, Inc., Chanute, KS.
- D.W., Inc., A Close Corporation, Manhattan, KS.
 Dalbre Consulting Services, Inc., Oklahoma City, OK.
 Dale W. Jones, Inc., Coffeyville, KS.
 Dallas Davis Builder, Inc., Stilwell, KS.
 Dan/Win & Associates, Inc., Overland Park, KS.
 Daniel Bean's Boonery, Inc., Lawrence, KS.
 Daniel E. Taylor Enterprises, Inc., Leawood, KS.
 Daniel's Creek Development Company, Westwood, KS.
 Danish Designs, Inc., Overland Park, KS.
 Darrah Oil Properties, Ltd., Wichita, KS.
 DataDelv Corporation, Overland Park, KS.
 Daughters of Druber, Inc., Wichita, KS.
 Dave's Moving & Delivery, Inc., Wichita, KS.
 David L. Roskam, C.P.A., P.A., Wichita, KS.
 Davis Chevrolet, Inc., Cheney, KS.
 Davis Leasing, Inc., Wichita, KS.
 Dawar & Company, Shawnee, KS.
 Day Surgery, Inc., Kansas City, MO.
 DBA, Inc., Overland Park, KS.
 DBC Limited Partnership, Kansas City, KS.
 DE AR BE, Inc., Colby, KS.
 Decatur Ag Credit Corp., Wichita, KS.
 Dee-Jay, Inc., Olathe, KS.
 Dekat and Tucker, Inc., Topeka, KS.
 Delivery Systems, Inc., Wichita, KS.
 Delney, Inc., Wichita, KS.
 Delran Companies, Inc., Wichita, KS.
 Delran, Inc., Wichita, KS.
 Delran, Ltd., Wichita, KS.
 Delsey Management, Inc., Wichita, KS.
 Delta Vectors, Inc., Overland Park, KS.
 Den-Eis, Inc., Overland Park, KS.
 Dennis Properties, Inc., A Close Corporation, Olathe, KS.
 Derby Hardware & Supply Co., Derby, KS.
 Derby IGA, Inc., Derby, KS.
 Desert Springs Marriott Limited Partnership, Topeka, KS.
 Design Associates, Incorporated, Wichita, KS.
 Design, Inc., Manhattan, KS.
 Designed Security, Inc., Hutchinson, KS.
 Detailors, Inc., Kansas City, KS.
 Developers & Management, Inc., Wichita, KS.
 Devlin Family Corporation, Inc., Wichita, KS.
 Devlin Realty, Inc., A Close Corporation, Wichita, KS.
 Devonshire Partners, L.P., Independence, MO.
 Devtex Properties, Inc., Wichita, KS.
 Dharmasala, Inc., Wichita, KS.
 Diagnostic Technology Consultants, Inc., Overland Park, KS.
 Diamond Development Corporation, Wichita, KS.
 Diamond H, Inc., Spring Hill, KS.
 Diamond Q, Inc., Galena, KS.
 Diamond Ray Designs, Inc., Wichita, KS.
 Dias Packaging, Inc., Kansas City, KS.
 Dick Brooks Construction, Inc., Osawatomie, KS.
 Dick Price Motors, Inc., Wichita, KS.
 Dilts Brothers, Inc., Sedgwick, KS.
 Dimec, Inc., El Dorado, KS.
 Dimensional Services, Incorporated, Kansas City, KS.
 Dine Line, Inc., Wichita, KS.
 Dinette Mart, Inc., Overland Park, KS.
 Directory Consultants, Inc., Overland Park, KS.

Discount Vision Centers, Inc., Wichita, KS.
Dishnamic Distributors Inc., Overland Park, KS.
Diversified Fitness Southeast, Inc., Wichita, KS.
Diversified Therapeutic Systems, Inc., Lenexa, KS.
DKD, Inc., Wichita, KS.
DLP Enterprises, Inc., Wichita, KS.
Dodge City Investments, Inc., Dodge City, KS.
Dolphin Enterprises, Inc., Oswego, KS.
Domestic Petroleum Publishers, Inc., Derby, KS.
Don Creacy Chevrolet-Oldsmobile, Inc.,
 Baxter Springs, KS.
Don Smith & Associates, Inc., Shawnee, KS.
Don Wood Homes, Inc., Wichita, KS.
Don's Auto Center, Inc., Lawrence, KS.
Donham Investments, Inc., Wichita, KS.
Donn Bader Sales, Inc., Goddard, KS.
Don's Cars and Tree Farm, Inc., Augusta, KS.
Doron, Inc., Newton, KS.
Dorsey's Place, Inc., Lyons, KS.
Dossett Farms, Inc., McPherson, KS.
Double K, Inc. of Mulberry, Mulberry, KS.
Douglas and Associates, Inc., Kansas City, KS.
Douglas R. Knop Agency, Inc., Olathe, KS.
Douglass Bancorp, Inc., Kansas City, KS.
Dow Creek Cattle Co., Inc., Emporia, KS.
Dr. D. S. Linhart, Dr. T. K. Bagby and Associates,
 Kansas City, KS.
Dr. Horseman, M.D., Chartered,
 Shawnee Mission, KS.
DRC Services Inc., Louisburg, KS.
Drehle's, Inc., Great Bend, KS.
Dreighton Corporation, Prairie Village, KS.
Driver Alert System, Inc., Topeka, KS.
Dry Plains, Inc., Tribune, KS.
DSW, Inc., Pratt, KS.
Duaine Folkerts Trucking, Inc., Jetmore, KS.
Dudley's Old Chicago Restaurant, Ltd.,
 Prairie Village, KS.
Duffy's, Inc., Topeka, KS.
Dunhill of Andover, Inc., Andover, KS.
Durasafe Company, Inc., Wichita, KS.
Dutch 40 Oil Corp., Wichita, KS.
DWKS Corporation, Wichita, KS.
Dynacon, Inc., McPherson, KS.
Dynamic Sounds International, Inc., Manhattan, KS.
E K C Corporation, Dodge City, KS.
E M Corporation of Kansas, A Close Corporation,
 Hutchinson, KS.
E. A. S., Inc., Kansas City, KS.
E. M. Investment Company, Topeka, KS.
E. T. Phillips Construction Company, Fort Scott, KS.
E.Q. Brite, Inc., Emporia, KS.
E-Z Mart, Inc., LaCrosse, KS.
Easy Vend International, Inc., Overland Park, KS.
EBH, Inc., Garden City, KS.
Econo Auto, Inc., A Close Corporation, Wichita, KS.
Economy Inn of El Dorado, Inc., El Dorado, KS.
Ed's Transport, Incorporated, Shawnee, KS.
Ed's, Inc., Wichita, KS.
EDI, Inc., Olathe, KS.
Education America, Inc.—Wichita Campus,
 Topeka, KS.

Educational and Career Consultants, Inc.,
 Overland Park, KS.
Eesco Development, Inc., Wichita, KS.
Efficient Environmental Construction, Inc.,
 Mission, KS.
El Dorado Corporation, Oklahoma City, OK.
El Dorado Crude Purchasing, Inc., Pratt, KS.
El Palenque, Inc., Garden City, KS.
Ela General Contractors, Inc., Topeka, KS.
Elder-Care, Inc., Wichita, KS.
The Electrolife Industrial Battery Co., Lawrence, KS.
Ellena Motors, Inc., Lawrence, KS.
Ellinwood Publishing, Inc., Ellinwood, KS.
Elsmore Grain Co., Inc., Elsmore, KS.
EMCO Insulation & Supply Co. of Kansas City,
 Overland Park, KS.
Emerald City Productions, Inc., Wichita, KS.
Emergimed Services, Inc., Olathe, KS.
Empire Services, Inc., Liberal, KS.
Employee Benefit Development Systems, Inc.,
 Manhattan, KS.
Employers Reassurance Corporation,
 Overland Park, KS.
Emporia Holding Co., Inc., Emporia, KS.
Emporia Investigations and Bail Bonding, Inc.,
 Emporia, KS.
Emporia Martial Arts Academy, Inc., Emporia, KS.
Emporia Title and Escrow Co., Inc., Emporia, KS.
The Emporium Saloon and Restaurant, Inc.,
 Lindsborg, KS.
Encore Properties, Inc., Olathe, KS.
Energy Evaluation Corp., Andover, KS.
Energy Saver Roofing Company of Kansas, Inc.,
 Lawrence, KS.
The England Corporation, Inc., Topeka, KS.
English Oilfield Fluid Hauling, Inc., Pratt, KS.
Engroff Super Saver, Inc., Topeka, KS.
Entre Fashions Inc., Kansas City, MO.
Entrepreneurs, Incorporated (A Close Corporation),
 Edwardsville, KS.
Environmental Resources Management, Inc. of Kansas,
 Kansas City, KS.
Environmental Specialists, Incorporated, Topeka, KS.
Environmental Xpress, Inc., Lenexa, KS.
Eon Energies Associates—1981A, Hackensack, NJ.
Eon Energies Associates—1981B, Hackensack, NJ.
Equi Video II Corporation, Wichita, KS.
Equipment Leasing & Furnishings, Inc., Wichita, KS.
Equipoise Farms, Incorporated, Wichita, KS.
Equitable Construction Inc., Overland Park, KS.
Equity Products, Inc., Pratt, KS.
Equity Resource Corporation, Kansas City, KS.
Equity Systems, Inc., Overland Park, KS.
Equity, Inc., Wichita, KS.
Erickson Koehn Construction, Inc., McPherson, KS.
Erie Trucking, Inc., Erie, KS.
Erma Orth Rentals, Inc., Andale, KS.
Espinoza, Inc., Topeka, KS.
Essay Consulting Group, Inc., Merriam, KS.
Etc, Inc., Overland Park, KS.
Ethalo's, Inc., A Kansas Close Corporation,
 Olathe, KS.

(continued)

Ethical Society of Psychic, Inc., Kansas City, KS.
 Eubank Bro's., Inc., Pratt, KS.
 Euram 82-12 Limited Partnership, Russell, KS.
 Euram 83-1 Limited Partnership, Russell, KS.
 Eureka Crude Purchasing, Inc., Eureka, KS.
 Eureka One L.P., Wichita, KS.
 Eureka Three L.P., Wichita, KS.
 Eureka Tool Company, Oklahoma City, OK.
 Eureka Two L.P., Wichita, KS.
 Eveco Enterprises, Inc., Wichita, KS.
 Eviction Service Incorporated, Wichita, KS.
 Excel Design, Inc., Kansas City, MO.
 Execu-Travel, Inc., Mission, KS.
 Executive Aviation, Inc., Lawrence, KS.
 Executive Builders & Development Co., Inc., Overland Park, KS.
 Executive Car Leasing, Ltd., Merriam, KS.
 Executive Mortgage, Inc., Prairie Village, KS.
 Executive Services Inc., Wichita, KS.
 Exotec Corp., Lenexa, KS.
 Exsell Sales, Inc., Overland Park, KS.
 F & M Bankshares of Hill City, Inc., Hill City, KS.
 F & M Hogs, Inc., Independence, KS.
 F Energy Development, Inc., Topeka, KS.
 F.C.F. Shoes Incorporated, Wichita, KS.
 F.M.W. Leasing, Inc., Wichita, KS.
 F-D Supply Company, Olathe, KS.
 Fab Co., Inc., Valley Center, KS.
 Facility Services Corporation, Overland Park, KS.
 Fairfield Club Apartments, Ltd., Topeka, KS.
 Fairlawn Investment Co., Inc., Topeka, KS.
 Fairplay Sports Inc. (A Close Corporation), Peabody, KS.
 Falcon Industries, Inc., Caney, KS.
 Family Health and Fitness, Inc., Wichita, KS.
 Family Prospect Corporation, Inc., Tampa, KS.
 Fansler Tires, Inc., Garden City, KS.
 Fantasy Camps, Inc., Overland Park, KS.
 Farlow & Day, Inc., Independence, KS.
 Farmers & Merchants Financial Corporation, Argonia, KS.
 Farmers and Merchants Agency, Incorporated, Hill City, KS.
 Farmington Square Associates, Dallas, TX.
 Farrell's Jewelry Enterprises, Inc., Lawrence, KS.
 Fashions on the Avenue, Ltd., Kansas City, KS.
 Fattys Inc., Wichita, KS.
 Federal Tire Corporation, Wichita, KS.
 Feingold's Inc., Gardner, KS.
 The Feld Historical Building Corporation, Kansas City, KS.
 Fermentation Technologies, Inc., Wichita, KS.
 Ferrari Auto Clinic, Wichita, KS.
 FHB Oil Co., Inc., McLouth, KS.
 Fiberflex Products Limited Partnership, Topeka, KS.
 Fiberglass Forms of America, Inc., Fredonia, KS.
 Fidelity Marketing Company, Topeka, KS.
 Field Window & Door Co., Inc., Hays, KS.
 Fifth Street Hair Depot, Inc., Leavenworth, KS.
 Fill-Rite, Inc., Hillsboro, KS.
 Financial Consultants, Inc., Overland Park, KS.
 Financial Database, Inc., Topeka, KS.
 Financial Planning Concepts, Inc., Prairie Village, KS.

Financial Services of Kansas, Inc., Kansas City, KS.
 Financial Strategies, Inc., Kingman, KS.
 The Fireplace Lounge, Inc., Kansas City, KS.
 First General Services of Topeka, Inc., Topeka, KS.
 First Impressions Video, Inc., Shawnee, KS.
 First Incorporated of Kansas, Inc., Mulvane, KS.
 First of Herington, Inc., Herington, KS.
 First State Holding Company, Inc., Garden City, KS.
 Fisca Oil Co., Inc., Kansas City, KS.
 Fisher Perforating, Inc., Sedan, KS.
 Fitbiz, Inc., Wichita, KS.
 Fitness, Etc., Inc., Wellington, KS.
 The Fitness Group of K.C., Inc., Mission, KS.
 Five West Limited Partnership, Wichita, KS.
 Flame Energy, Inc., Cherryvale, KS.
 Fleming Real Estate Investment Group, Inc., Overland Park, KS.
 Flex Benefit Corporation, Wichita, KS.
 Flight Line Transportation, Inc., Wichita, KS.
 Flip Side, Inc., Lenexa, KS.
 Flipse Farms, Inc., Colby, KS.
 Flipse Law Office, P.A., Colby, KS.
 Floassage, Incorporated, Topeka, KS.
 Flying H. Leasing, Inc., Topeka, KS.
 FMCS, Inc., Stockton, KS.
 Foley Meats, Inc., Wichita, KS.
 Fonz Custom Services, Inc., Damar, KS.
 For Sale by Owner Inc., Overland Park, KS.
 Formula One, Inc., Kansas City, KS.
 Fort Scott Newspapers, Inc., Fort Scott, KS.
 Fortress Products Company, Olathe, KS.
 The Forum, Inc., Topeka, KS.
 Forum Retirement Operations, L.P., Topeka, KS.
 Foss Motor Company of Hutchinson, Inc., Hutchinson, KS.
 Foster Telco Services, Inc., Wichita, KS.
 Four Season's Satellite Systems, Inc., Kincaid, KS.
 Fourmost Enterprises, Inc., Great Bend, KS.
 Fowler Feeders, Inc., A Close Corporation, Meade, KS.
 Fox Properties, Inc., Overland Park, KS.
 Fox Run Apts., L.P., Leawood, KS.
 Framing Effects, Inc., A Kansas Close Corporation, Garden City, KS.
 Frank Clark Construction, Inc., LaCygne, KS.
 Frank E. Seufert & Associates, Inc., Wamego, KS.
 Frank Ushler Co., Kansas City, KS.
 Freddie Davis' Used Cars Co., Kansas City, KS.
 Frederick Sales, Inc., Wichita, KS.
 Freedom, Inc., Wichita, KS.
 Freeman-Gilchrist Productions, Inc., Chanute, KS.
 Fremont Resources, Inc., Great Bend, KS.
 Fresh Start, Inc., Pittsburg, KS.
 Freund Investments—Project A, L.P., Wichita, KS.
 Fritts & Co., Kansas City, KS.
 Fritzler Oil & Gas, Inc., Ness City, KS.
 Front Range Investments, Inc., Denver, CO.
 Front Row Video, Inc., Hays, KS.
 Frontier Development Corporation of Kansas, Stanley, KS.
 Ful-Dent Supply Company, Winfield, KS.
 Fun Times Publications, Inc., Mission Wood, KS.
 Future Investments, Inc., Hays, KS.

Future Security Corporation, Wichita, KS.
 G & B, Inc., Parsons, KS.
 G & G Sheet Metal, Inc., Wichita, KS.
 G & K Oil Co., Inc., Coffeyville, KS.
 G & P Restaurant Management, Inc., Wichita, KS.
 G. B. Convenience, Inc., Great Bend, KS.
 G.E.B. Construction Company, Inc., McLouth, KS.
 G.R.W., Ltd., Sunrise Beach, MO.
 GA-FCC 1986, Limited Partnership, Topeka, KS.
 Gaddis-Boone Management Company, Inc.,
 Wichita, KS.
 Gagnebin Collection Agency, Inc., Hutchinson, KS.
 Gainsville-Oakwood Associates, Hollywood, CA.
 GAHJ 1986, Limited Partnership, Topeka, KS.
 Galaxy of the South, Inc., Wichita, KS.
 Galloway, Wiegers, Sprouse, & Heeney, P.A.,
 Marysville, KS.
 Galveston Hi Corp., Topeka, KS.
 Ganges International Corporation, Wichita, KS.
 Garci Advertising, Inc., Wichita, KS.
 Garden City Home Improvement, Inc.,
 Garden City, KS.
 Gary Coder Chevrolet, Inc., Horton, KS.
 GAS Gathering, Inc., Wichita, KS.
 Gaston, Inc., El Dorado, KS.
 Gastrak Gathering Company, Overland Park, KS.
 Gates I, L.P., Fredonia, KS.
 Gateway Distributors Inc., Topeka, KS.
 Gateway Title Company, Inc., Leavenworth, KS.
 Gator and Wheels, Ltd., Newton, KS.
 Gehrt Equine Enterprises, Limited Partnership,
 Manhattan, KS.
 Geist Oil Operations Inc., Hays, KS.
 Gene Ables Excavation and General Construction Co.,
 Topeka, KS.
 The Gene Widick Company, Incorporated,
 Atchison, KS.
 Gene's Choo-Choo Bar-B-Que, Inc., Washington, KS.
 General Petroleum Corporation, Mission Viejo, CA.
 General Resources Corporation, Wichita, KS.
 Generic Technologies, Inc., Lenexa, KS.
 Georgetown Medical Resources Corporation,
 Shawnee Mission, KS.
 Geriatric Center, Inc., Pleasanton, KS.
 Gieswein Trucking, Inc., Wilsey, KS.
 Gilliland No-Till, Inc., Bird City, KS.
 Gilmer Management, Inc., Topeka, KS.
 Gilpin Construction Company, Inc.,
 Overland Park, KS.
 GJB Investments, Inc., Wichita, KS.
 The Glass Shop, Inc., Salina, KS.
 Gleason/Davis & Company, N. Kansas City, MO.
 Glenlor Enterprises, Inc., Lenexa, KS.
 Glenn Books, Inc., Shawnee Mission, KS.
 Glover Office Supply Company, Inc.,
 Overland Park, KS.
 Go Video, Inc., Wichita, KS.
 Goddard Sales & Service, Inc., Kansas City, KS.
 Goetz Farms, Inc., Dodge City, KS.
 Goff Grocery Store, Inc., Goff, KS.
 Gold Kemper Development Company, Inc.,
 Shawnee Mission, KS.
 Gold Key Realty, Inc., Salina, KS.
 Gold, Oil & Land Development, Inc., Russell, KS.
 Golden Electric, Inc., Wichita, KS.
 Golden G Properties, Inc., Hays, KS.
 The Golden Knight, Inc., Wichita, KS.
 Golf Riders, Lawrence, KS.
 Good Hope Society, Inc., Topeka, KS.
 The Good Life, Inc., Lenexa, KS.
 Goodpaster Insurance Agency, Inc., Hutchinson, KS.
 Goodvin and Associates, Professional Association,
 Wichita, KS.
 The Gor Corporation, Overland Park, KS.
 Gordy Square Apartments Company, L.P.,
 Wichita, KS.
 Gore Furniture Enterprises, Inc., Lawrence, KS.
 Gott Corporation, Winfield, KS.
 Gourmet Bakeries, Inc., Olathe, KS.
 Gourmet 500, Inc., Wichita, KS.
 Gramp's Smokehouse, Inc., Derby, KS.
 Granny's Place, Inc., A Close Corporation,
 Topeka, KS.
 Graphic Industries, Inc., Wamego, KS.
 Graphlex Composit Tooling, Inc., Wichita, KS.
 Grassroots Technologies, Inc., Newton, KS.
 Great Bend Office Products, Inc., Great Bend, KS.
 Great Bend Properties, Inc., Wichita, KS.
 Great Plains Aircraft Corporation, Wichita, KS.
 Great Western Tire of Liberal, Inc., Ulysses, KS.
 Greater Americana, Inc., Overland Park, KS.
 Greek Management, Inc., Lawrence, KS.
 Greencrest Service Corporation, Liberal, KS.
 Greenway Company, Inc., Westwood, KS.
 Greetings, Ltd., Wichita, KS.
 Greg Construction Company, Inc., Kansas City, KS.
 Greig Enterprises, Inc., Overland Park, KS.
 Greystone South Partnership, L.P., Leawood, KS.
 Griffin Custom Homes, Inc., Lawrence, KS.
 Gro-Rite Feed & Supply Co., DeSoto, KS.
 Group L Broadcasting, Inc., Emporia, KS.
 Grover's Smokehouse, Inc., Wichita, KS.
 Growth Properties Fund I, Wichita, KS.
 Guardsman Explorations, Inc., Yates Center, KS.
 Gunfighters Unlimited, Inc., Dodge City, KS.
 Guthridge/Nighswonger Corp., Wichita, KS.
 Guyla Morrow Enterprises, Inc., Wichita, KS.
 GWF Sales and Engineering Inc., Overland Park, KS.
 Gym U.S.A., Inc., Kansas City, KS.
 Gypsum Floors of Kansas City, Inc.,
 Overland Park, KS.
 H & H Agency of Bourbon and Linn Counties, Inc.,
 Fort Scott, KS.
 H & H Bancshares, Inc., White City, KS.
 H & H Sports Enterprises, Inc., Overland Park, KS.
 H & R Enterprises, Inc., Clearwater, KS.
 H H H Investments, Inc., Prairie Village, KS.
 H P 3 Associates L.P., Kansas City, MO.
 H P 5 Associates, L.P., Prairie Village, KS.
 H. B., Inc., Mulberry, KS.
 H. E. Salem Corporation, Cimarron, KS.
 H. I. White, Corporation, Wichita, KS.
 H. K. Industries, Inc., Overland Park, KS.
 H. M. Lepard, P.A., Oswego, KS.

(continued)

- H. Michael Nichols and Associates, Chartered, Topeka, KS.
- H.B.H., Inc., Topeka, KS.
- H-B-L Food Service, Inc., Kansas City, KS.
- Haag Enterprises, Inc., Wichita, KS.
- Haddam Rural Housing, A Limited Partnership, Topeka, KS.
- Hadstar, Inc., Wichita, KS.
- Hagar Institute, Inc., Topeka, KS.
- Hager and Associates, Inc. (A Close Corporation), Lawrence, KS.
- Hal Hudson Property Management Company, Topeka, KS.
- Halcyon Corp., Wichita, KS.
- Hale Petroleum Co., Columbus, KS.
- Hall's Carpet Cleaning & Janitorial, Inc., Lawrence, KS.
- Halleys, Inc., Topeka, KS.
- Hallmark Industries, Inc., Junction City, KS.
- Halverson, Inc., Kansas City, KS.
- Hampshire Associates, L.P., Overland Park, KS.
- Han-D-Dan's Siding Co., Inc., Olathe, KS.
- Han's Janitorial Service, Inc., Shawnee, KS.
- Handwriting Specialists, Inc., Wichita, KS.
- Hannen Family Farms, Inc., Burlington, KS.
- Happy Family Restaurant, Inc., Overland Park, KS.
- Harder Construction, Inc., Lenexa, KS.
- Harder Machine and Tool, Inc., Maize, KS.
- The Hardware, Inc., Waterville, KS.
- Harland Inc., Perry, KS.
- Harold A. Frieden, O.D., P.A., Atchison, KS.
- Harold Mullican, Limited Partnership, Overland Park, KS.
- Harper Production, Inc., Wichita, KS.
- Harris Restaurant Corporation, Wichita, KS.
- Harris Software Engineering, Inc. (A Close Corporation), Atchison, KS.
- Harrold E. Jones Agency, Inc., Wichita, KS.
- The Harvey County Gazette, Inc., Newton, KS.
- Hastco Building Products, Inc., Emporia, KS.
- Hayesclan Enterprises, Inc., Wichita, KS.
- Hays Land and Investment Company, Topeka, KS.
- Hayse Land & Cattle, Ltd., L.P., Dodge City, KS.
- The Haysville Bowl, Inc., Wichita, KS.
- HCS Inc., Augusta, KS.
- HDR Services Inc., Louisburg, KS.
- HDS Enterprises, Inc., Overland Park, KS.
- Head's Catering Inc., Independence, KS.
- Headlines, Inc., Wichita, KS.
- Health Care Facilities, Inc., Kansas City, KS.
- Healthtech, Inc., Wichita, KS.
- Heart of America Import and Export Company, Overland Park, KS.
- Heart of Flowers Incorporated, Topeka, KS.
- Heartland Broadcasting, Inc., Pittsburg, KS.
- Heartland Distributing, Inc., Norton, KS.
- Heartwood Cabinetry and Millwork, Inc., Iola, KS.
- Hebert Enterprises, Inc., Junction City, KS.
- HEC, Incorporated, Coffeyville, KS.
- Heersche Automotive Enterprises, Inc., Wichita, KS.
- Henderson Home Construction, Inc., Leawood, KS.
- Hensler Building, Inc., Overland Park, KS.
- Hercules Construction Company, Inc., Bonner Springs, KS.
- Heritage & Heritage, Inc., Overland Park, KS.
- Heritage Properties Development, Inc., Wichita, KS.
- Herman Foods, Inc., Kansas City, KS.
- Herman G. Kirkpatrick, Inc., Overland Park, KS.
- Hester Motors, Inc., Overland Park, KS.
- HGC-Pebblebrook, Limited Partnership, Prairie Village, KS.
- HGC-Peppertree, Limited Partnership, Kansas City, MO.
- Hi Pro Exploration, Inc., Ellis, KS.
- Hico Auto Sales, Inc., Salina, KS.
- Hico, Inc., Olathe, KS.
- High Fields, Inc., Wichita, KS.
- High Plains Advertising, Inc., Olathe, KS.
- High Plains Harvesters, Inc., Eskridge, KS.
- High Technology of Wichita, Inc., Wichita, KS.
- Hillcrest Ranch, Inc., Wichita, KS.
- Hillsborough Apartments, Limited Partnership, Overland Park, KS.
- Hilst Medical Clinics, P.A., Topeka, KS.
- Hilt Family Farm Company, Limited Partnership, St. Francis, KS.
- Hires on the Plaza, Inc., Overland Park, KS.
- His and Her Golden Tan, Inc., Oskaloosa, KS.
- HJT, Inc., McPherson, KS.
- HLJ Management Group, Inc., Overland Park, KS.
- Hobby Express, Inc., Jetmore, KS.
- Hodges Plumbing, Inc., Kansas City, KS.
- Hoffman Investment Corporation, Lenexa, KS.
- Hoffman Livestock, Inc., Russell, KS.
- Hoffman, Jonusas International, Inc., Overland Park, KS.
- Hollis, Inc., Wichita, KS.
- Holloways, Inc., A Close Corporation, Wichita, KS.
- Hollywood Nights, Inc., Wichita, KS.
- Home and Land Realty, Inc., Hillsboro, KS.
- Home Elevator of Kansas, Inc., Wichita, KS.
- Home Energy Products, Inc. of Kansas, Wichita, KS.
- Home Life Products, Inc., Fort Scott, KS.
- Homestead Enterprises, Inc., Nickerson, KS.
- Hoosch, Inc., Topeka, KS.
- Horizon Corporation of Kansas, Lawrence, KS.
- Horizon Health Systems, L.P., Topeka, KS.
- Horizon Investments, Inc., Kansas City, KS.
- Horn Business Center, Inc., Lenexa, KS.
- Host Enterprises, Inc., Olathe, KS.
- Hostetler Flooring by Aerobisport, Inc., Harper, KS.
- Hot Potato Enterprises, Inc., Emporia, KS.
- The Hotel Company, L.P., Wichita, KS.
- House of Pies of Topeka, Inc., Topeka, KS.
- Household Sewage Treatment Company, Inc., Shawnee Mission, KS.
- Howard L. Miller Yates Center Apartments, L.P., St. Joseph, MO.
- Howell Oil Company, Inc., Hutchinson, KS.
- Howey & Kellogg Personnel Associates, Inc., Hutchinson, KS.
- Hoxie Rural Rental Housing Co., A Limited Partnership, Topeka, KS.
- The Hub, Inc., Wichita, KS.
- Hughes Demographics, Inc., Olathe, KS.

- Hughes, Inc., Wichita, KS.
 Human Perspectives, Inc., Gardner, KS.
 Humbolt, Inc., Wichita, KS.
 Hunter's Haven Home Furnishings, Inc., Overland Park, KS.
 The Hurlbut Corporation, Abilene, KS.
 Hurst, Inc., Wichita, KS.
 Huseth & Bray, Chartered, Topeka, KS.
 Hydro-Pressure, Inc., Wichita, KS.
 I.W.S. Holding Corp., Topeka, KS.
 Illusionaire, Inc., Wichita, KS.
 Image Cleaners, Inc., Overland Park, KS.
 Image Graphics Corporation, Fairway, KS.
 Impact Industries, Inc., Wichita, KS.
 Import/Domestic Electrical Rebuilders, Inc., Wichita, KS.
 In-Line Packaging, Inc., Kansas City, KS.
 Inch by Inch, Inc., Leawood, KS.
 Independant Tower Associates, Inc., Augusta, KS.
 Independent Associates, Inc., Kansas City, KS.
 Independent Insurance Marketing, Inc., Independence, KS.
 Indian Lakes Nursing Center, Inc., Overland Park, KS.
 Industrial Leasing of Kansas, Inc., Coffeyville, KS.
 Industrial Roofing and Waterproofing, Inc., Manhattan, KS.
 Infanrends, Inc., Kansas City, KS.
 Information Plus National Systems, Inc., Olathe, KS.
 Information Sales & Exchange Corporation, Overland Park, KS.
 Information Services International, Inc., Overland Park, KS.
 Infrared Diagnostic Scanning, Inc., Prairie Village, KS.
 Inglenook, A Kansas Limited Partnership, Topeka, KS.
 Innovations, Inc., Great Bend, KS.
 Innovative Marketing Corporation, Wichita, KS.
 Insurance and Financial Services, Inc., Wichita, KS.
 Insured Home Title Company, Shawnee Mission, KS.
 Insured Titles of Johnson County, Inc., Overland Park, KS.
 Integrated Specialties, Inc., Overland Park, KS.
 Interiors by Design, Inc., Topeka, KS.
 International Aquatics Equipment Mfg., Inc., Topeka, KS.
 The International Club, Inc., Overland Park, KS.
 International Materials Corporation, Overland Park, KS.
 The International Office Corporation (A Close Corporation), Overland Park, KS.
 International Software Systems, Inc., Overland Park, KS.
 Interstate Express Systems, Inc., Kansas City, KS.
 Interstate Industrial Machinery Co., Inc., Salina, KS.
 Investment Corporation of Kansas, Inc., Hutchinson, KS.
 Investment Development Corporation, Topeka, KS.
 Investment Leasing, Inc., Salina, KS.
 Investment Strategies, Inc., Wichita, KS.
 Investors Mortgage Group, Inc., Shawnee, KS.
 IP Petroleum No. I-H Comet, Ltd., Paradise Valley, AZ.
 IPK Enterprises, Inc., Wichita, KS.
 ISI, Ltd., Overland Park, KS.
 Ivanhoe Productions, Inc., Mission, KS.
- J & J Properties, Inc., Kansas City, KS.
 J & J Satellite & Electronics, Inc., Garden Plain, KS.
 J & N of Kansas, Inc., Wichita, KS.
 J & P Oil, Inc., Wichita, KS.
 J & R Auto Sales, Inc., Wichita, KS.
 J & R Masonry, Inc., Hays, KS.
 J & S Welding and Auto Repair, Inc., Kansas City, KS.
 J & T Enterprises, Inc., Wichita, KS.
 J Bar Four Co., Wichita, KS.
 J H F Enterprises, Inc., Topeka, KS.
 J. Everett Stark, Inc., Ottawa, KS.
 J. G. Enterprises, Inc., Wichita, KS.
 J. Galloway's BBQ Sauce, Inc., Topeka, KS.
 The J. I. Enterprises, Inc. (A Close Corporation), Wichita, KS.
 J. M. I., Inc., Wichita, KS.
 J. P., Inc., Prairie Village, KS.
 J. R. M., Inc., A Close Corporation, Haysville, KS.
 J. R. Services, Inc., Topeka, KS.
 J. W. Lewis & Son, Inc., Platte City, MO.
 J. Wilson Aquatics, Inc., Lawrence, KS.
 J.B.C.'s Industries, Inc., Wichita, KS.
 J.E.B. Oil Research, Inc., Neodesha, KS.
 J.L. Vakas, M.D., Chartered, Coffeyville, KS.
 J.O.B.S., O.K., Inc., Great Bend, KS.
 J.T.W. Corporation, Kansas City, KS.
 J-A-K, Inc., Russell, KS.
 J-C Electronic Engineering Enterprises, Inc., Hutchinson, KS.
 Jackson's Nursery & Fine Gifts, Inc., Liberal, KS.
 Jaconi's Pizza Parlor Inc., Marion, KS.
 Jaconic, Inc., Russell, KS.
 Jaft and Associates, Inc., Kansas City, KS.
 Jaftco, Inc., Liberal, KS.
 Jaime's Fishnet, Inc., Mulvane, KS.
 Jalisco Realty and Investment Company, Kansas City, KS.
 James I. Morton Company, Gardner, KS.
 Jancich Appraisal Company, Inc., Kansas City, KS.
 Jandi, Inc., A Close Corporation, Olathe, KS.
 Janzen & Mundell Const., Inc., Wichita, KS.
 Jarvis Contractors Supply, Inc., Topeka, KS.
 Jattco, Inc., Salina, KS.
 Jax, Ltd., Overland Park, KS.
 Jayhawk Bowling Supply and Equipment, Inc., Lawrence, KS.
 Jayhawk Ventures, Inc., Wichita, KS.
 JBMesh, Inc., Lenexa, KS.
 JDR Ventures, Inc., Leawood, KS.
 JDTG Enterprises, Inc., Lawrence, KS.
 Jee-Mee Sales Corporation, Wichita, KS.
 Jeff's Welding, Inc., Russell, KS.
 Jen-Co, Inc., Topeka, KS.
 Jennings Senior Housing, L.P., Topeka, KS.
 Jensen Industries, Inc., Independence, KS.
 Jensen Properties, Inc., Independence, KS.
 Jensen/Frey/Yarmo Real Estate Marketing, Inc., Overland Park, KS.
 Jerry Lee Vending, Inc., McPherson, KS.
 Jerry's Nursery, Inc., Kansas City, KS.
 Jersey Shore, Inc., Kansas City, KS.

(continued)

Jet Lube & Muffler, Inc., McPherson, KS.
 Jim Eck Trucking Inc., Wichita, KS.
 Jim Hess, Ltd., McPherson, KS.
 Jimax, Inc., A Close Corporation, Topeka, KS.
 JimBudd's, Inc., Mission, KS.
 JJJ Video, Inc., Salina, KS.
 JKD Corporation, Kansas City, KS.
 John Clark Enterprises, Inc., Overland Park, KS.
 John Kovelan Investments, Inc., Lenexa, KS.
 John Sherman Golf, L.P., Shawnee Mission, KS.
 Johnson & Larson, Inc., Scandia, KS.
 Johnson County Escrow Services, Inc., Lenexa, KS.
 Johnson County Floor Covering Inc., Shawnee, KS.
 Johnson County Motor Sports, Inc., Overland Park, KS.
 Johnson County Wholesale Florists, Inc., Overland Park, KS.
 Jonco, Ltd., Kinsley, KS.
 Jones & Associates, Inc., Shawnee Mission, KS.
 Jones Equity Management Company, Incorporated, Olathe, KS.
 Josa, Inc., Atchison, KS.
 Jose's I, Inc., Prairie Village, KS.
 Joseph W. Campbell Construction, Inc., Prairie Village, KS.
 Joseph's, Inc., Wichita, KS.
 Journeycake, Inc., Canton, KS.
 JST Farms, Inc., Copeland, KS.
 JT Grain, Inc., Walnut, KS.
 Juglans, Inc., McPherson, KS.
 Julie Nicholson Design, Inc., Wichita, KS.
 Jun/Wil Incorporated, Wichita, KS.
 Junction City Broadcasting Co., Inc., Junction City, KS.
 June Inc., Pittsburg, KS.
 Juniper Inc., Manhattan, KS.
 K & R Accounts, Inc., Lawrence, KS.
 K and E, Inc., Maize, KS.
 K and M Construction Company, Inc., Shawnee, KS.
 K N S R, Inc., Overland Park, KS.
 K 3 Energy 82-1 Drilling Program, Chicago, IL.
 K 3 Energy 82-2 Drilling Program, Ltd., Chicago, IL.
 K 3 Energy 83-1 Drilling Program, Chicago, IL.
 K 3 Energy 83-2 Drilling Program, Chicago, IL.
 K 32 Development, Inc. (A Close Corporation), Olathe, KS.
 K. C. Energy, Inc., Overland Park, KS.
 K.C. Link, Inc., Leawood, KS.
 K.E.K. Enterprises, Inc., Overland Park, KS.
 K-B Associates, Inc., Overland Park, KS.
 K-2 Investments, Inc., Hays, KS.
 KAJ Health Products, Inc., Walton, KS.
 Kalo International, Inc., Overland Park, KS.
 Kamo Marketing, Inc., Overland Park, KS.
 Kan-Ari Development Company, Kansas City, MO.
 Kan-Bee Contractors, Inc., Quenemo, KS.
 Kan-Do-Grain, Inc., Hays, KS.
 Kanine Kaddie, Inc., Ulysses, KS.
 Kansas Business, Inc., Wichita, KS.
 Kansas City Sports Cars, Inc., Mission, KS.
 Kansas City's Finest Maintenance Co., Inc., Kansas City, KS.
 Kansas Coach Holding Company, Inc., Oberlin, KS.
 Kansas Coach Manufacturing, Inc., Oberlin, KS.
 Kansas Custom Cubes, Inc., Webster City, IA.
 Kansas Entertainment Network, Inc., Topeka, KS.
 Kansas Health Providers, Inc., Wichita, KS.
 Kansas Hotel Management, Inc., Topeka, KS.
 The Kansas Land of Oz, Inc., Iola, KS.
 Kansas Log Home Development, Inc., Derby, KS.
 Kansas Merchandisers, Inc., Salina, KS.
 Kansas Millwork, Inc., Wichita, KS.
 Kansas Mortgage, Inc., Topeka, KS.
 Kansas Oil and Gas Limited Partnership, Mt. Pleasant, IA.
 Kansas Paper Products, Inc., Wichita, KS.
 Kansas Pesos Limited Partnership, Topeka, KS.
 Kansas Power Wash Equipment Company, Inc., A Close Corporation, Wichita, KS.
 Kansas Recreation, Ltd., Concordia, KS.
 Kansas Rural Housing of Columbus, Topeka, KS.
 Kansas State Partners, Inc., Manhattan, KS.
 Kansas Trailer Leasing, Inc., Topeka, KS.
 Kansas Tublar Supply, Inc., Wichita, KS.
 Kansas West, Inc., Overland Park, KS.
 Kantech Manufacturing Corp. of Kansas, Wichita, KS.
 Kantel, Inc., Olathe, KS.
 Kantex Energy, Corp., Liberal, KS.
 Kanza Land Investments, Inc., Lawrence, KS.
 Kaster Farms, Inc., Burlington, CO.
 Kaw Valley Adventures, Inc., Topeka, KS.
 The Kaw Valley Live Stock Company, Topeka, KS.
 Kaycee Company, Inc., Overland Park, KS.
 KC Oriental Rugs, Inc., Overland Park, KS.
 KCC-Fund IX, Overland Park, KS.
 KCC-Fund XI, Leawood, KS.
 KCC-Leawood Corporate Manor I, Leawood, KS.
 KEA Energies Inc., Wichita, KS.
 Keener's, Inc. (A Close Corporation), Manhattan, KS.
 Keim Transportation, Incorporated, Sabetha, KS.
 Kelley's Carpet & Floor Covering, Inc., Leavenworth, KS.
 Kellogg Developers, Indianapolis, IN.
 Kelly Investment Corporation, Wichita, KS.
 Kemap, Inc., Galena, KS.
 Ken's Auto Sales & Salvage, Inc., Great Bend, KS.
 Ken's Bakery, Inc., Wichita, KS.
 Ken's Home Center, Inc., Hillsboro, KS.
 Kendale Oil Co., Inc., Burlington, KS.
 Kery, Inc., Salina, KS.
 Kessler C.M.M., Inc., Scottsdale, AZ.
 Keystone Homes, Inc., Olathe, KS.
 KHS, Inc., Kansas City, KS.
 Kid Konomics, Inc., Wichita, KS.
 The Kids Express, Inc., Topeka, KS.
 Kill Creek Aerial Applicators, Inc., A Close Corporation, Downs, KS.
 Killmer Construction Management Co., Leawood, KS.
 Killough Engineering Incorporated, Ottawa, KS.
 Kinder Years Day Care, Inc., Lenexa, KS.
 Kindred, Watts of Kansas, Inc., Wichita, KS.
 King B's Club, Inc., Wichita, KS.
 King Brothers Corporation, Wichita, KS.
 King Gemini Corporation, Wichita, KS.
 King Transportation Co., Shawnee, KS.
 Kingley Enterprises, Inc., Kansas City, KS.

Kinko's of Overland Park, Inc., Overland Park, KS.
 Kiowa Aviation, Inc., Kiowa, KS.
 Kirk Brothers Inc., Baxter Springs, KS.
 Kizza, Inc., Salina, KS.
 KMA Investment Co., A Close Corporation,
 Wichita, KS.
 Knight's Screenco, Inc., Salina, KS.
 Knolla's Pizza, Inc., Wichita, KS.
 Knowing Options, Inc., A Close Corporation,
 Overland Park, KS.
 Kodiak Investigation Service, Inc., Topeka, KS.
 Korff and Associates, Inc., Prairie Village, KS.
 Krashin Express, Inc., Overland Park, KS.
 Kraus Pump and Supply, Inc., Hays, KS.
 KRM Realty, Inc., Manhattan, KS.
 Kroh Golf Course Corporation, Mission Hill, KS.
 KZ Investments, Inc., Lenexa, KS.
 KZZ, Inc., Lost Springs, KS.
 L & L Corvettes, Inc., St. Francis, KS.
 L & L Floor Covering, Inc., Scott City, KS.
 L & L Properties, Inc., Olathe, KS.
 L & L Trucking, Inc., Kingman, KS.
 L and C Corp., Wichita, KS.
 L. & G. of Kansas, Inc., Kansas City, KS.
 L. D. C., Inc., Topeka, KS.
 L. Doyle Construction, Inc., Olathe, KS.
 L. G. Moore and Associates, Inc., Leawood, KS.
 L. H. Services, Inc., Mission, KS.
 L. G. Hotel Corporation, Topeka, KS.
 L.J.P. III Investment Group, Inc., Wichita, KS.
 L.T.J., Inc., Kansas City, KS.
 L-R Exploration, Inc., Wichita, KS.
 LaCrosse Lumber Company, Inc., LaCrosse, KS.
 Laffoon Enterprises, Ltd., Prairie Village, KS.
 Lake Willow, Inc., Halstead, KS.
 Lambriar, Inc., Mahaska, KS.
 Lance Exploration, Inc., Wichita, KS.
 The Land of Oz, Inc., Haven, KS.
 Landmark Cablevision Associates, Independence, MO.
 Landmark Racing, Inc., Wichita, KS.
 Landsberg Associates, Inc., Lenexa, KS.
 Lang Enterprises, Inc., Manhattan, KS.
 Lansing Car Wash, Inc., Leavenworth, KS.
 Lanta Four, Inc., Wichita, KS.
 Larco Snack Food, Inc., Wichita, KS.
 Larkin Homes, Inc., Leavenworth, KS.
 Laron Inc., Olathe, KS.
 Larry E. Benson, Chartered, Kansas City, KS.
 Larry's Service, Inc., Canton, KS.
 Larson Programming & Consulting, Inc.,
 Roeland Park, KS.
 Laser Images, Inc., Overland Park, KS.
 Laugh, Inc., Wichita, KS.
 Laurel Corporation, Ottawa, KS.
 Lauterbach and Company, Inc., Overland Park, KS.
 Lavery Woodworks, Inc., Leavenworth, KS.
 The Lawrence Company, Inc., Lawrence, KS.
 Lawrence Glass & Mirror, Inc., Shawnee, KS.
 Lawrence M. Wergin Enterprises, Inc., Wichita, KS.
 Lawrence National Financial Corp.,
 Colorado Springs, CO.
 Lawrence Partners, Topeka, KS.
 Lawrence Wood Works, Inc., Lawrence, KS.
 LCS, Inc., Wichita, KS.
 Lear Petroleum Partners Operating Company, L.P.,
 Topeka, KS.
 Lease-A-Lemon of Kansas, Inc., Lawrence, KS.
 Leavco Pipeline Corporation, Ottawa, KS.
 Leavenworth Health & Racquet Club, Inc.,
 Leavenworth, KS.
 Lecluyse Trenching, Inc., Shawnee, KS.
 Lectronix, Etc., Inc., Wichita, KS.
 Lee Company Supply, Salina, KS.
 Legacy Homes, Inc., Leawood, KS.
 Leifer Medivideo Inc., Overland Park, KS.
 Leisure Products, Inc., Lenexa, KS.
 Leisure Time Travel (K.C.) Inc., Overland Park, KS.
 Lelo Leasing, Inc., Wichita, KS.
 Lenexa National Bancshares, Inc., Overland Park, KS.
 Leo Productions, Ltd., Overland Park, KS.
 Leoti Plaza, Inc., Leoti, KS.
 The Levering Companies, Inc., Overland Park, KS.
 Lex Loci, Inc., Topeka, KS.
 Liberty Bell Ranch, Inc., Council Grove, KS.
 Liberty Kitchens, Inc., Miamitown, OH.
 Liberty Leasing, Inc., Wichita, KS.
 Life Med Inc., Overland Park, KS.
 Lifestyle Home Products, Inc., Ottawa, KS.
 Lifestyles, Inc., Overland Park, KS.
 Lifetime Furniture Manufacturing, Inc., Salina, KS.
 Lightening Concrete, Inc., Overland Park, KS.
 Lightner Management Company, L.P., Wichita, KS.
 Lillies, Incorporated, Wichita, KS.
 Lime Valley Associates, Hesston, KS.
 Limited Editions, Inc., Olathe, KS.
 Limited Partnership of Webster Investment Co., Ltd.,
 Dodge City, KS.
 Lindee Corporation, Topeka, KS.
 The Linn County News, Inc., Pleasanton, KS.
 Linn County Speedway, Inc., Mound City, KS.
 Linn Travel Agency, Inc., Kansas City, KS.
 Linville Ford-Mercury, Inc., Overland Park, KS.
 The Litchfield Company of South Carolina, Limited
 Partnership, Topeka, KS.
 Little David's, Inc., Milford, KS.
 Little Ranch, Inc., Wichita, KS.
 LMJ Industries, Inc., Prairie Village, KS.
 Lockeford Ethanol Corporation, Wichita, KS.
 Lockwood Development Company of Topeka,
 Topeka, KS.
 Looney & Associates, Inc., Dexter, KS.
 Lor-Al, Inc., Salina, KS.
 Lori Corporation, Kansas City, KS.
 Louisburg Insurance Agency, Inc., Louisburg, KS.
 Loumar Inc., Mayfield, KS.
 Love Buds, Ltd., Satanta, KS.
 Lowmac Energy, Incorporated, Eureka, KS.
 LSR Incorporated, Kansas City, KS.
 Lucky Cue of Manhattan, Inc., Manhattan, KS.
 Luthi Agricultural Pool Limited Partnership,
 Gridley, KS.
 Lynch Manufacturing Inc. (LMI), Wichita, KS.
 Lyon Investments, Inc., Wichita, KS.
 M & J Insurance Agency, Inc., Hiawatha, KS.
 M & M Company, Inc. of Iola, Iola, KS.

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M & M Sales, Inc., Ness City, KS.
 M & M St. Inc., Manhattan, KS.
 M & M, Inc., Chapman, KS.
 M & S Cabinet and Construction, Inc., Towanda, KS.
 M and E, Inc., Winfield, KS.
 M C I, Inc., Overland Park, KS.
 M R C Inc., Overland Park, KS.
 M. & W. Machines, Inc., Iola, KS.
 M. Davis Canine Ltd., Hope, KS.
 M. T. S., Inc., Kansas City, KS.
 M. W. O., Inc., Harper, KS.
 M.E.F., Inc., Garden City, KS.
 M.G. Inc., Wichita, KS.
 M.M.K., Inc., Wichita, KS.
 M.W. Enterprises, Inc., Wichita, KS.
 M&M Material Generating Co. Inc., Leawood, KS.
 M'Krag of Kansas, Inc., Kansas City, KS.
 Ma Belle's Inc., Linwood, KS.
 Mac & Sons Inc., Wichita, KS.
 Mac Air Corporation, McPherson, KS.
 Machine Works, Inc., Wichita, KS.
 MacIsaac Resources Kansas, Inc., Topeka, KS.
 Mack's, Inc., Emporia, KS.
 Mackie Clemens Fuel Company, Pittsburg, KS.
 Mackley, Inc., Winona, KS.
 Madison Brothers Concrete, Inc., Fort Scott, KS.
 Magna-Care, Inc., Kansas City, KS.
 Mah's Enterprises, Inc., Wichita, KS.
 Mailstop, Inc., Overland Park, KS.
 Maintenance and Construction Companies, Inc.
 (A Close Corporation), Wichita, KS.
 Management Affiliates, Inc., Shawnee Mission, KS.
 Management and Marketing Services, Inc.,
 Lawrence, KS.
 Management Development Sales Corporation,
 Lawrence, KS.
 Manhattan Limited Partnership, Manhattan, KS.
 Manhattan Psychiatric Hospital, Inc., Topeka, KS.
 Manila Rattan, Inc., Wichita, KS.
 Manufacturers' Reps, Inc., Overland Park, KS.
 Maple Hill Farms, Inc., Maple Hill, KS.
 Maple Hill Feed & Grain, Inc. (A Close Corporation),
 Maple Hill, KS.
 Maples Sports Associates, Inc., A Close Corporation,
 Peabody, KS.
 Marais Des Cygnes Fish & Bird Bank, Inc.,
 Fontana, KS.
 Marathon Health Systems, Inc., Kansas City, MO.
 Marathon Transportation Co., Inc., Little Rock, AR.
 Marions, Inc., McPherson, KS.
 Mark Chandler, Inc., Overland Park, KS.
 Mark I Travel, Inc., Topeka, KS.
 Mar-Lin Investments, Inc., Wichita, KS.
 Harriott Homes, Inc., (A Close Corporation),
 Gardner, KS.
 Marston Agri Products & Service, Inc., Abilene, KS.
 Martech, Inc., Wichita, KS.
 Martin Chiropractic Office, P.A., Olathe, KS.
 Martin Fire Apparatus, Inc., Wichita, KS.
 Martin Mobile Home Park, Inc., Topeka, KS.
 Martin-Davis Corporation, Wichita, KS.
 Martinez Enterprises of Guanajuato, Inc., Topeka, KS.

Martinson Hardware and Distributing, Inc.,
 Oberlin, KS.
 Mary's Place, Inc., Kansas City, KS.
 Massco Office Products, Inc., Kinsley, KS.
 Master Cut Corporation, Olathe, KS.
 Masterpeace Software, Inc., Overland Park, KS.
 Masterplumb, Inc., Wichita, KS.
 Match Point, Ltd., Lawrence, KS.
 Material Processors, Inc., Independence, KS.
 Matney & Associates, Inc., Kansas City, KS.
 Matthews & Associates, Inc., El Dorado, KS.
 Mayfair Shopping Center Limited Partnership,
 Wichita, KS.
 Mayfield Enterprises, Inc., Derby, KS.
 Mayme A. D'Agostino, Inc., Prairie Village, KS.
 McAam Oil Company, Inc., Wichita, KS.
 McBogle, Inc., A Close Corporation, Wichita, KS.
 MCC Film Company, L.P., Lenexa, KS.
 MCC Film Enterprise III, L.P., Lenexa, KS.
 McCarty Insurance Agency, Inc., Ellinwood, KS.
 McClure Grain, Inc., Augusta, KS.
 McDonald Company, Wichita, KS.
 McDonald-Wallace Petroleum Co., Inc., Wichita, KS.
 McGinness Securities, Inc., Wichita, KS.
 MCM Pizza Co., Inc., Overland Park, KS.
 McMullen Diversified Investments, Inc., Wichita, KS.
 McNeely Enterprises, Inc., Wichita, KS.
 Meadows Apartments Investors, L.P.,
 Overland Park, KS.
 The Meagher Company, Inc., Prairie Village, KS.
 Means Construction, Inc., Wichita, KS.
 Measurement Devices, Inc., Overland Park, KS.
 The Meat Joint, Inc., Wichita, KS.
 Mechanical Products, Inc., Wichita, KS.
 Medical Action Group, Inc., Chanute, KS.
 Medical Administration Limited Partnership,
 Overland Park, KS.
 The Medical and Surgical Associates, Inc., Attica, KS.
 Medical Computer Consultants Inc., Lenexa, KS.
 Medical Innovative Technologies, Inc., Lenexa, KS.
 Medical Records Consultants, Inc., Overland Park, KS.
 Medico Systems, Inc., Shawnee Mission, KS.
 Medora Steel Fabricators, Inc., Hutchinson, KS.
 Meier's & Co., Inc., Topeka, KS.
 Melanie, Inc., Overland Park, KS.
 Melissa Associates Limited Partnership,
 Silver Spring, MD.
 Member Auto Search, Inc., Prairie Village, KS.
 Membranes Plus, Inc., Wichita, KS.
 Memory Makers, Inc., Wichita, KS.
 Menfour, Inc., Overland Park, KS.
 Mer, Inc., Gas, KS.
 Mercantile Renaissance Service, Inc.,
 Overland Park, KS.
 Merle Snider Motors, Inc., Winfield, KS.
 Merlene Enterprises, Incorporation, Wichita, KS.
 Merlo Hair Design, Inc., Overland Park, KS.
 Merriam 135 Business Center, Inc.,
 Shawnee Mission, KS.
 Merrick and Herrick, Inc., Shawnee, KS.
 Metal-Craft Tool & Die Company, Wichita, KS.
 Metcalf Imports, Inc., Overland Park, KS.
 Metcalf Leasing, Inc., Overland Park, KS.

Metcalf Nissan, Inc., Overland Park, KS.
 Metcalf 119 Limited Partnership, L.P.,
 Kansas City, MO.
 Metro Area Investments, L.P., Leawood, KS.
 Metro Enterprises, Inc., Wichita, KS.
 Metro Government Securities, Inc., Wichita, KS.
 Metro Securities, Inc., Wichita, KS.
 Metroplex Information Systems Inc. of Wichita,
 Wichita, KS.
 Meyer Trucking Company, Inc., Kansas City, KS.
 MGK Investment, Inc., Lawrence, KS.
 MI Trailer Manufacture Incorporated, Benkelman, NE.
 Miaw, Inc., Shawnee, KS.
 Michael Bennett Trucking, Inc., Seneca, KS.
 Michael J. McGinnis, M.D., P.A., Dodge City, KS.
 Micro Consulting, Inc., Wichita, KS.
 Micronized Foods, Inc., Overland Park, KS.
 Microtech Software, Inc., Prairie Village, KS.
 Mid Am Automation, Inc., Leawood, KS.
 Mid America Antique Tractor and Engine Association,
 Inc., Hugoton, KS.
 Mid America Ultralights, Inc., Syracuse, KS.
 Mid Central Communications Inc., Overland Park, KS.
 Mid-America Consultants, Inc., Shawnee, KS.
 Mid-America Energy Group, Inc., Kansas City, KS.
 Mid-America Wrecker Sales, Inc., Merriam, KS.
 Mid-American Hydrocarbon, Inc., Great Bend, KS.
 Mid-Atlantic Development Corporation, Wichita, KS.
 Mid-Central Base Services, Inc., Kansas City, KS.
 Mid-Continent Harley-Davison, Inc., Wichita, KS.
 Mid-Continent Liquidators, Inc., Kansas City, KS.
 Mid-States Business, Promotions, Inc.,
 Kansas City, KS.
 Mid-Tech Oil Operations, Inc., Hays, KS.
 Midfrontier Financial Services Corporation,
 Overland Park, KS.
 Midland Enterprises, Inc., Lawrence, KS.
 Midway Investment Company, Inc., Olathe, KS.
 Midwest Asbestos Removal Service, Inc., Topeka, KS.
 Midwest Auto Sales, Inc., Topeka, KS.
 Midwest Erectors, Inc., Overland Park, KS.
 Midwest Financial Corporation, Topeka, KS.
 Midwest Financial Services, Inc., Overland Park, KS.
 Midwest Furnace, Inc., Wichita, KS.
 Midwest Furnace, Inc., Wichita, KS.
 Midwest Grain Pipeline, Inc., Atchison, KS.
 Midwest Inc. of Kansas, Hays, KS.
 Midwest Marketing Consultants, Inc.,
 Overland Park, KS.
 Midwest Motors Inc., Topeka, KS.
 Midwest Operating Company, Inc., Topeka, KS.
 Midwest Packaging Corporation, Olathe, KS.
 Midwest Rehabilitation Services, Inc., Abilene, KS.
 Midwestern Financial Group, Inc., Wichita, KS.
 Mike's Plumbing, Inc., Clay Center, KS.
 Milair, Inc., Wichita, KS.
 Military Privately Owned Vehicle Assistance Service,
 Inc., Emporia, KS.
 Miller Agency, Inc., Topeka, KS.
 Miller Enterprises, Inc., Fort Scott, KS.
 Miller Quarries, Inc., Wathena, KS.
 Miller-Nolan, Inc., Overland Park, KS.
 Miller-Wilson Inc., Wichita, KS.

Million Dollar Babes, Inc., Wichita, KS.
 Minco, Inc., Wichita, KS.
 Mineral Leasing Services, Inc., Pratt, KS.
 Minority Construction Services, Inc., Wichita, KS.
 Miroil Kansas, Inc., Norton, KS.
 Misco Textile Rentals of Arkansas, Inc., Wichita, KS.
 Misco Textile Rentals of Tennessee, Inc., Wichita, KS.
 Mission Road Associates, L.P., Overland Park, KS.
 MLL, Inc., Ness City, KS.
 Mobile Communications Services, Inc., Norton, KS.
 Mode's, Inc., Emporia, KS.
 Model Laundry and Dry Cleaners, Inc., Goodland, KS.
 Model Linen and Uniform, Inc., Goodland, KS.
 Mohawk Drilling, Inc., Great Bend, KS.
 Monarch Devonshire Partners, L.P.,
 Newport Beach, CA.
 Monarch Devonshire, Inc., Leawood, KS.
 Monarch Security, Inc., A Close Corporation,
 Topeka, KS.
 Monroe Hotel Corporation, Topeka, KS.
 The Monticello Manor, Associates, L.P.,
 Kansas City, MO.
 Moon, Corp., Junction City, KS.
 Moore Enterprises, Inc., St. Francis, KS.
 The More Training Corporation, Topeka, KS.
 Morris Drilling Partners, Ltd., Chicago, IL.
 Mortgage Exchange Corporation, Kansas City, MO.
 Morton Construction Company, Inc., Leawood, KS.
 Mostly Cookies, Inc., Olathe, KS.
 Motel 6 Operating L.P., Topeka, KS.
 Mother Hubbard's Cupboards, Inc.,
 Overland Park, KS.
 Mother's Finest, Ltd., Derby, KS.
 Moto Advertising, Inc., Kansas City, MO.
 Motorsport Automotive, Inc., Wichita, KS.
 Mountain Graphics, KS, Inc., Overland Park, KS.
 Mountaineer Services, Inc., Wichita, KS.
 The Movie House of Kansas City, Inc., Shawnee, KS.
 Mr. Art's Inc., (A Close Corporation), Kansas City, KS.
 Mr. Whopple, Inc., Independence, KS.
 MSI, Incorporated, Lenexa, KS.
 MTA, Inc., Wichita, KS.
 Mul-T-Lock Corp., Topeka, KS.
 Multi Business Service Corporation, Wichita, KS.
 Mulvaney Lakes, Inc., Oxford, KS.
 Murdy Motors, Inc., Hoisington, KS.
 The Murray Company, Inc., Emporia, KS.
 Music America Promotions, Inc., Shawnee, KS.
 MVP, Inc., Westwood, KS.
 N & W Investments, Inc., Dodge City, KS.
 Nach Hotel Corporation, Topeka, KS.
 Nail & Associates, Inc., Wichita, KS.
 Nanny International School and Placement Services,
 Inc., Wichita, KS.
 NAPD Service Corporation, Leawood, KS.
 National Capital Real Estate Trust, Long Beach, CA.
 National Check Association, Garden City, KS.
 National Consumer Credit Alliance, Inc.,
 Overland Park, KS.
 National Drilling Program, Ltd. #10, Columbus, OH.
 National Drilling Program, Ltd. #12A, Columbus, OH.
 National Elevators, Inc., Burlington, KS.

(continued)

National Equipment Co., Inc., Olathe, KS.
 National Floral Cooperative, Inc., Derby, KS.
 National Health Agency of Kansas, Inc., Wichita, KS.
 National Sales Institute, Inc., Wichita, KS.
 National Security Services, Inc., Wichita, KS.
 National Support Group, Inc., Overland Park, KS.
 Nature's Enterprises, Inc., Garden City, KS.
 Nautilus Health and Fitness Connection, Inc., Hutchinson, KS.
 Neighborhood Grime Fighters, Inc., Lawrence, KS.
 Nelson Fisher Corporation, Leawood, KS.
 Nelson Motors, Inc., LaHarpe, KS.
 Nelson Quarries, Inc., LaHarpe, KS.
 Neosho Paper Products, Inc., Chanute, KS.
 Nereidas Co., Overland Park, KS.
 Nest Dome, Inc., Shawnee, KS.
 New Dawn, Ltd., Fairway, KS.
 New Horizon Management, Inc., Leawood, KS.
 New Life Industries, Inc., Kansas City, KS.
 New Life Prayer Group Inc., Clayton, KS.
 The New Light Bethel Missionary Baptist Church Inc., Olathe, KS.
 The New Venus Restaurant, Inc., Topeka, KS.
 New World Seafood International, Incorporated (A Close Corporation), Kansas City, KS.
 Newgate Behavioral Institute, Inc., Wichita, KS.
 Newkan Enterprises, Inc., Hesston, KS.
 The News Chronicle Printing Company, Inc., Scott City, KS.
 Nichols Lawn Service, Inc., Wichita, KS.
 Nickelson Lumber Company, Inc., Great Bend, KS.
 Night Screams Film One, L.P., Wichita, KS.
 Nilsson Music, Inc., Overland Park, KS.
 Ninth Street Investment Co., Kansas City, KS.
 Norman Brothers Painting, Ltd., Kansas City, KS.
 North Main Associates, L.P., Topeka, KS.
 Northcutt, Inc., Wichita, KS.
 Northeast Kansas Development Corporation, Highland, KS.
 Northwest Kansas Studebaker, Inc., Plainville, KS.
 Northwest Pipe & Casing of Kansas, Inc., Atchison, KS.
 Northwest Wichita Associates, L.P., Westport, CT.
 Norvad & Associates, Inc., Lenexa, KS.
 Nosstec Designs, Inc., Cedar Rapids, IA.
 NRM 80-2, Ltd., Dallas, TX.
 Nuovo Pasta Company, Topeka, KS.
 Nutrition Services Incorporated, Hutchinson, KS.
 O & R Corporation, Wichita, KS.
 O'Brate Brothers, Inc., Ingalls, KS.
 O'Keefe, Incorporated, Overland Park, KS.
 O'Malley's Plumbing, Inc., Manhattan, KS.
 Oak Farms Inc., Hutchinson, KS.
 Oberlin Broadcasting, Inc., Oberlin, KS.
 Ocean Magic, Incorporated, Overland Park, KS.
 OCM Systems Corporation, Overland Park, KS.
 Odlicno Investments, L.P., Lenexa, KS.
 Office Skills, Inc., Ottawa, KS.
 Oil Hill Industrial Park, Inc., El Dorado, KS.
 Oil Investment Services Corporation (DISC), Shawnee Mission, KS.
 Oil Properties Investment Corporation, Wichita, KS.

Oilfield Management, Inc., Wichita, KS.
 Ol'Bob Enterprises Inc., Anthony, KS.
 Olanca, Inc., Hill City, KS.
 Olathe Broadcasting, Inc., Topeka, KS.
 Olathe Trade Center, Inc., (A Close Corporation), Olathe, KS.
 Old Fort Ready-Mix, Inc., Fort Scott, KS.
 The Old Whatchamacallit Club, Inc., Valley Falls, KS.
 Olde World Designs, Ltd., Wichita, KS.
 Oliver Corporation, Lawrence, KS.
 Olson, Inc., Emporia, KS.
 Olympic Enterprises, Inc., Overland Park, KS.
 Omara Enterprises Ltd., Wichita, KS.
 Omni Manufacturing, Inc., Wichita, KS.
 Omnitaj Entertainment, Inc., Wichita, KS.
 OP Limited Partnership, Newport Beach, CA.
 Opia Builders, Inc., Kansas City, KS.
 Opia Enterprises, Inc., Kansas City, KS.
 The Optical House, Incorporated, Mission, KS.
 Optical Industries of Mission Incorporated, Mission, KS.
 Optimal Functioning, Inc., Wichita, KS.
 Optimist Club of Wichita, Wichita, KS.
 Organizational Systems, Inc., Lawrence, KS.
 Orion Energy of Kansas, Inc., Topeka, KS.
 Orion Tours, Inc., College Station, TX.
 Osawatomie Rest Home, Inc., Osawatomie, KS.
 Osceola Enterprises, Inc., Olathe, KS.
 Ottawa Meals on Wheels, Inc., Ottawa, KS.
 Overland Contract Carriers, Inc., Olathe, KS.
 Overland Park Partners Income Fund, L.P., Overland Park, KS.
 Oxer Investments, Inc., Shawnee Mission, KS.
 Oxford-Cable Limited Partnership, Topeka, KS.
 P & R, Inc., Ozawkie, KS.
 P Cubed, Inc., Wichita, KS.
 P G S Enterprises, Inc., Hugoton, KS.
 P M Associates, Inc., Lenexa, KS.
 P S Investors, Inc., Kansas City, KS.
 P.D. Enterprises, Inc., Shawnee, KS.
 P.P.B. Enterprises, Inc., Pittsburg, KS.
 Pa'-Pas, Inc., Kansas City, KS.
 Pacifica Travels of Kansas City, Ltd., Mission, KS.
 Packaway, Inc., Wichita, KS.
 Painting Systems Incorporated, Wichita, KS.
 Palamino Club, Inc., Hutchinson, KS.
 Palm Springs, Inc., Overland Park, KS.
 Pancho Villa's, Inc., Olathe, KS.
 Papa John's, Inc., Dodge City, KS.
 Paper Tape Products, Inc., Lenexa, KS.
 Papon Co., Inc., Olathe, KS.
 Par-Kan Oil Co., A Limited Partnership, Parsons, KS.
 Paragon Technology Corporation, Overland Park, KS.
 Pardon, Inc., Kansas City, KS.
 Parkhurst Corporation, Wichita, KS.
 Parkway Insurance Agency, Inc., Overland Park, KS.
 Parsons Enterprises, Inc., El Dorado, KS.
 Path Management Industries, Inc., Overland Park, KS.
 Paul E. Schwarz, Chartered, Wichita, KS.
 Paul Olson Enterprises, Inc., Lenexa, KS.
 Pavol Forgac, Inc., Wichita, KS.
 PB, Inc., Wichita, KS.
 PBG Enterprises Limited, Topeka, KS.

- Pecus Feeders, Inc., Goodland, KS.
Pee Vee, Inc. of Junction City, Junction City, KS.
Pelletier's of Marysville, Inc., Topeka, KS.
Pendar Company, Stilwell, KS.
Pendletons Flower and Gift, L.P., Lawrence, KS.
Pepper Oil Company, Denver, CO.
Perry Oil, Inc., Chanute, KS.
Petro Oil Producers, Inc., Lyons, KS.
Petro-Star Corp., Garden City, KS.
Petrofunds, Inc., Hutchinson, KS.
Petroleum Investors Oil Option 84-3, A California Limited Partnership, Caney, KS.
Petroleum Management and Consulting, Inc., St. Louis, MO.
Petroleum Protection, Inc., Great Bend, KS.
Pew's, Inc., Wichita, KS.
Pfeifer-Sharpe, Inc., Hill City, KS.
PGD, Inc., Iola, KS.
Phalia Bancshares, Inc., Westphalia, KS.
Philip D. Lunt, P.A., Pratt, KS.
Philips Properties, Inc., Overland Park, KS.
Phillip Bux Construction Co., Inc., Overland Park, KS.
Phipps Enterprises, Inc., Wichita, KS.
Phoenix Business Systems, Inc., Mission, KS.
Phoenix Trucking Co., Inc., Sublette, KS.
Photo Graphic Dimensions, Inc., Olathe, KS.
Photo Images, Inc., Wichita, KS.
Pic Six Family Restaurant, Inc., Wichita, KS.
Pickup Palace, Inc., Paola, KS.
Pico's Ltd., McPherson, KS.
Pierce Corporation of Kansas, Wichita, KS.
Pinkston & Lusk Productions, Inc., Derby, KS.
Pioneer Financial Advisors, Inc., Liberal, KS.
Pizza Concepts of Albuquerque, New Mexico, No. Two, L.P., Hutchinson, KS.
Pizza Parlor, Inc., Parsons, KS.
Plains Cemetery Association, Inc., Liberal, KS.
Plains Development of Mid-America, Inc., Prairie Village, KS.
Planters House, Inc., Leavenworth, KS.
Plastech Industrial Molded Products, Inc., Wichita, KS.
Plaza Athletic Associates, L.P., Kansas City, MO.
Plaza Limousine, Inc., Overland Park, KS.
Plowman Construction Company, Inc., Overland Park, KS.
PLR Oil Holdings, Incorporated, Lenexa, KS.
Point Promotions, Inc., A Close Corporation, Topeka, KS.
Pole Kat Well Service, Inc., Wichita, KS.
Polo Systems, Inc., Prairie Village, KS.
Polo's Inc., Manhattan, KS.
Poly Mac Marketing, Inc., Wichita, KS.
Poor Boy Express, Inc. (A Close Corporation), Kansas City, KS.
Poor Mike's, Inc., Kansas City, KS.
Portson, Inc., Overland Park, KS.
Post Rock Animal Clinic, P.A., LaCrosse, KS.
Post Rock Oil, Inc., LaCrosse, KS.
Powell Dairy Farm, Inc., Overland Park, KS.
Power Source Manufacturing Company, Wichita, KS.
Prairie Gas Transportation Company, Oklahoma City, OK.
Prairie Horses, Inc., Russell, KS.
Prairie Investment Corp., Wichita, KS.
Prairie Winds Kennel, Inc., Eskridge, KS.
Pratt Transportation Co., Inc., Omaha, NE.
Precision Builders, Inc., Olathe, KS.
Precision Weld, Inc., Wellsville, KS.
Preferred Capital of Kansas, Inc., Olathe, KS.
Preferred Chiropractic Care, Inc., Wichita, KS.
Preformance Construction Company, Olathe, KS.
Premier Interiors, Inc., Newton, KS.
Prepared Titles, Inc., A Close Corporation, Shawnee Mission, KS.
Prescott Services, Inc., Overland Park, KS.
Pretzl Enterprises, Inc., Kansas City, KS.
Prime Relocation Services of Kansas City, Inc., Merriam, KS.
Primrose Motors, Inc., Clay Center, KS.
Pro-Mar, Inc., Wichita, KS.
Pro-Trac, Inc., Olathe, KS.
Produco Co., Inc., Overland Park, KS.
Professional Collection Assistance, Inc., McPherson, KS.
Professional Planners, Inc., Topeka, KS.
Professional Telecommunications Services, Inc., Kansas City, KS.
Professional Vision Services, Inc. (A Close Corporation), Wichita, KS.
Progressive Fitness Systems, Inc., Mission, KS.
The Promise Shop, Inc., Marion, KS.
Property Exchange, Inc., Goodland, KS.
Property Services, Inc., Overland Park, KS.
Pros Bike Shop, Inc., Mission, KS.
Pros Trade Corporation, Topeka, KS.
Prospect Oil & Gas Corporation, Russell, KS.
Protector Boats, Inc., A Close Corporation, Topeka, KS.
Proven Technologies, Inc., Overland Park, KS.
Provenance, Inc., Topeka, KS.
Providence Place, Inc., Kansas City, KS.
Psychtech, Incorporated, Mission, KS.
Pulmonary Services, Inc., Topeka, KS.
Pumice Distributors of America, Inc., Wichita, KS.
Purtec Systems, Inc., Mission Wood, KS.
Quadel Western Partners, Ltd., Rockville, MD.
Quality Auto Service, Inc., Leavenworth, KS.
Quality Quik Lube, Inc., Topeka, KS.
Quality Transcription Service, Inc., Wichita, KS.
Quivira Development Company, L.P., Kansas City, MO.
Qwikstop, Inc. of Wichita, Norwich, KS.
R & E Development, L.P., Wichita, KS.
R & E Livestock, Inc., Oakley, KS.
R & K Manufacturing Company, Inc., Hutchinson, KS.
R & W, Inc., Republic, KS.
R and D Lanter Truck Corporation, Everest, KS.
R Bar M, Inc., Mankato, KS.
R J Auto Parts & Service, Inc., McPherson, KS.
R. C. Manufacturing, Inc., Wichita, KS.
R. C. Washington & Sons, Inc., Kansas City, KS.
R. D. Johnson Excavating Co., Lawrence, KS.
R. J. Russell & Co., Inc., Overland Park, KS.
R. P. I., Inc., Wichita, KS.

(continued)

- R.D. Hazelton Trucking, Inc. (A Close Corporation),
Fort Scott, KS.
- R.I.C. Properties, Ltd., A California Limited
Partnership, Topeka, KS.
- R.I.C. 17, Ltd., A California Limited Partnership,
Topeka, KS.
- R.I.C. 18, Ltd., A California Limited Partnership,
Topeka, KS.
- R.I.C. 19, Ltd., A California Limited Partnership,
Topeka, KS.
- R.Y.S.S., Inc., Matfield Green, KS.
- R&K of Topeka, Incorporated (A Close Corporation),
Topeka, KS.
- R&R Properties, L.P., Wichita, KS.
- Race Promotions and Management, Inc., Hays, KS.
- Radar Tire, Inc., Kansas City, KS.
- Radiologic Resources, Inc., Topeka, KS.
- Rainbow Carpet Color Services, Inc.,
Overland Park, KS.
- Rainbow Carpet Color Systems, Inc.,
Overland Park, KS.
- Rainbow Communications, Inc., Eudora, KS.
- Rainbow Heights Limited Partnership, Wichita, KS.
- Rainbow Inn for Children, Inc., Humboldt, KS.
- Rainbow Rollers, Inc., Hugoton, KS.
- The Rainbow's End, Ltd., Topeka, KS.
- Raines Car Care, Inc., A Close Corporation,
Stockton, KS.
- Ral Contractors, Inc., Lenexa, KS.
- Ralph's Building Co., Inc., Kansas City, KS.
- Rals, Inc., Wichita, KS.
- Ram Kennels, Inc., Chanute, KS.
- Ramada Club Inc., Salina, KS.
- Rambler Motels, Inc., Clay Center, KS.
- Rancho Poco, Inc., Goodland, KS.
- Raney's, Inc., Kansas City, KS.
- Ranger #5, Ltd., Wichita, KS.
- Ray-Lyn Property Management, Incorporated,
Shawnee, KS.
- RCL Corporation, Merriam, KS.
- Real Estate Data Management Systems, Inc.,
Olathe, KS.
- Real Estate Reporting Systems, Inc.,
Overland Park, KS.
- Realty West Associates, Inc., Olathe, KS.
- Recep, Inc., Chanute, KS.
- Red Homes, Inc., Overland Park, KS.
- Red Ink Racing, Ltd., Lawrence, KS.
- Red Rock, Inc., Lawrence, KS.
- Reda Properties, Ltd., Overland Park, KS.
- Rega Investments, Inc., Wichita, KS.
- Regan Supply Company, Inc., Overland Park, KS.
- Reiser Water Well Service, Inc., Great Bend, KS.
- Relco Leasing, Inc., McPherson, KS.
- Relocation Specialists, Inc., Atchison, KS.
- Rem, Inc., Salina, KS.
- Remco Corp., McPherson, KS.
- Renate Energy, Inc., Chanute, KS.
- Renick Management, Inc., Cimarron, KS.
- Reno Augo Salvage, Inc., Hutchinson, KS.
- Rensen House of Lights, Inc., Prairie Village, KS.
- The Rental and Video Store, Inc., Andover, KS.
- Rep Operating Limited Partnership, Topeka, KS.
- Repair, Inc., Great Bend, KS.
- Report America, Inc., Overland Park, KS.
- Residence Partners—1987, L.P., Wichita, KS.
- Residential Investment Group, Inc., Merriam, KS.
- Resource & Development Group, Inc.,
Overland Park, KS.
- Resource and Development Services of Kansas, Inc.,
Overland Park, KS.
- Resource Management Associates, Inc., Wichita, KS.
- Response Systems Midwest, Inc., Lenexa, KS.
- Restaurants of America, Inc., Wichita, KS.
- Resthaven Mortuary, Inc., Wichita, KS.
- Resthaven Properties, Inc., Lake Quivira, KS.
- Results Unlimited of K.C.K., Inc., Kansas City, KS.
- Rhapsody, Inc., Wichita, KS.
- The Rib Company, Inc., Colby, KS.
- Rice's L.T.L., Inc., Liberal, KS.
- Richard Parker, Chartered, Overland Park, KS.
- Richard Tade & Associates Inc., Wichita, KS.
- Richter Billing Services-Phoenix, Inc., Leawood, KS.
- Ridge Plaza Land, Inc., Wichita, KS.
- Ridgeview Associates, Newport Beach, CA.
- Ritchie-Wilson Enterprises, Inc., Wichita, KS.
- River City Construction, Inc., Lawrence, KS.
- River City Publishing, Inc., Wichita, KS.
- River City Rentals, Inc., Wichita, KS.
- River Oaks Realtors, Inc., Derby, KS.
- Riverside Pharmacy, Inc., Wichita, KS.
- Riverside Sports, Inc., Wichita, KS.
- Riverview, Inc., Broken Arrow, OK.
- RMC Construction Co., Inc., Wichita, KS.
- Robert B. Thompson, Inc., Council Grove, KS.
- Robert E. Jenkins, Chartered, Kansas City, KS.
- Robert O. Tilley & Sons, Inc., A Close Corporation,
Bucklin, KS.
- Rock Island, Inc., Wichita, KS.
- Rock Road Services, Inc., Wichita, KS.
- Rockcreek, Inc., Shawnee Mission, KS.
- Rocking Horse Stables, Inc., Overland Park, KS.
- Rocky Mountain Bonkers, Inc. (A Close Corporation),
Manhattan, KS.
- The Rod Shop, Inc., Topeka, KS.
- Roger's Place, Inc., Wichita, KS.
- Rogers & Depew, Inc., Benton, KS.
- Rohde Enterprises, Inc., Wichita, KS.
- Rokan Ventures L.P., Wichita, KS.
- Rolling Ridge Associates, Ottawa, KS.
- Rolox of Wichita, Inc., Leawood, KS.
- Ronald Mann Couture, Incorporated (A Close
Corporation), Wichita, KS.
- Ronco Construction, Inc., Wichita, KS.
- The Rose Enterprises, Inc., Derby, KS.
- Rosedale Food Store, Inc., Kansas City, KS.
- Roshar Motors, Inc., Olathe, KS.
- Rossiter Enterprises, Inc., Shawnee, KS.
- Roth Broadcasting of Wichita, Inc., Wichita, KS.
- Roxanne Court Homes Association, Inc., Leawood, KS.
- Roy's Auto Parts, Inc., Coffeyville, KS.
- Royal Motor Company, Inc., Overland Park, KS.
- Royal Plumage, Inc., Shawnee Mission, KS.
- RPW, Incorporated, Kansas City, KS.
- RTJ Investments, Inc., (A Close Corporation),
Hutchinson, KS.

RTM, Inc., Pittsburg, KS.
 Ruda Explorations, Inc., Atwood, KS.
 Rural Housing Developers, L.P., Council Grove,
 Topeka, KS.
 Rusco Leasing Services, Inc., LaCrosse, KS.
 Rush County Insurance Services, Inc.,
 Great Bend, KS.
 Rusk Farms, Inc., Wellington, KS.
 Russ Harvey Auto Plaza, Inc., Russell, KS.
 S & B Construction, Inc., Overland Park, KS.
 S & C Enterprises, Inc., Kansas City, KS.
 S & G, Inc., Wichita, KS.
 S & J Supply Corporation, Overland Park, KS.
 S & N Investments, Inc., Abilene, KS.
 S & S Agricultural Aviation, Inc., Great Bend, KS.
 S & S Auto, Inc., Kansas City, KS.
 S & S Petroleum, Inc., Wichita, KS.
 S Energy Co., Inc., Topeka, KS.
 S. Grist Trucking, Inc., Topeka, KS.
 S.A.B., Inc., A Close Corporation, Wichita, KS.
 S.A.M.A., Inc., Overland Park, KS.
 S.F. Holding Corp., Topeka, KS.
 S.W. Service, Inc., Kansas City, KS.
 Sacal, Inc. (A Close Corporation), Overland Park, KS.
 Sadie 'n Blackie's, Inc., Haysville, KS.
 Safe and Sound Gypsum Floors, Inc., Olathe, KS.
 Sales and Marketing Specialists, Inc., Glastonbury, CT.
 Salina Auto Plaza, Inc., Salina, KS.
 Salina Moving Co., Inc., Lawrence, KS.
 Salt City Trap Park, Inc., Hutchinson, KS.
 Sam, Limited, Liberal, KS.
 San Marco of Wichita, Inc., Wichita, KS.
 San-Kar, Inc., Leawood, KS.
 Sandy's Sales, Inc., A Close Corporation,
 Fort Scott, KS.
 Santa Fe Hardware, Inc., Lenexa, KS.
 Sappio Heating & Cooling Co., Inc., Wichita, KS.
 Sasnak North, Inc., Topeka, KS.
 Satellite Video of Kansas, L.P., Leavenworth, KS.
 The Savings and Finance Corporation, Coffeyville, KS.
 Sawyers' A-1 Auto Salvage, Inc., Topeka, KS.
 Schuh Brothers, Inc., Topeka, KS.
 Schulz Mortuary, Inc., St. John, KS.
 Schwab Grain Co., Inc., LaCrosse, KS.
 Scientific Hightech, Inc., Osawatomie, KS.
 Score for Success, Inc., Merriam, KS.
 Scott Perelman Tennis College, Inc.,
 Overland Park, KS.
 Scott-Hurst Manor, A Limited Partnership,
 Topeka, KS.
 Scranton Rental & Sales, Inc., Scranton, KS.
 Seaton Enterprises, Inc., Olathe, KS.
 Secure Data Corp., Wichita, KS.
 Security Builders, Inc., Wichita, KS.
 Security Financial Corporation, Overland Park, KS.
 Security K-9 Corp., Topeka, KS.
 Sega Agency of America Inc., Wichita, KS.
 Seitz Used Car Rental, Inc., Topeka, KS.
 Sejem, Inc., Wichita, KS.
 Select Systems of Kansas, Inc., Goddard, KS.
 Sell Constructors, Inc., Iola, KS.
 Send-A-Surprise, America, Inc., Wichita, KS.
 Seneca 21 Hideout, Inc., Seneca, KS.
 Senga Enterprises, Inc., Merriam, KS.
 Senior Housing, Inc., Leawood, KS.
 Senrab, Inc., Topeka, KS.
 Serrano, Inc., Kansas City, KS.
 Service Air, Incorporated, Mt. Hope, KS.
 Service Iron Foundry, Inc., Wichita, KS.
 Service Leasing, Inc., El Dorado, KS.
 Service Masters, Inc., Topeka, KS.
 Sewing Center, Inc., Hill City, KS.
 SFO Inc., Overland Park, KS.
 SH Acquisition Corp., Topeka, KS.
 Shanghai Club East, Wichita, KS.
 Shannon Construction Company, Inc.,
 Overland Park, KS.
 Shannon Enterprises, Inc., Topeka, KS.
 Sharonlane, Inc., Stanley, KS.
 Shawnee Business Centers, Inc., Shawnee Mission, KS.
 Shelmar, Inc., Fort Scott, KS.
 Sherman's Product Development Corporation,
 McPherson, KS.
 Shoe Box, Inc., Junction City, KS.
 Shoestring Pizza, Inc., Wichita, KS.
 Shooters Sportshop, Inc., Overland Park, KS.
 Shooters, Inc., Edwardsville, KS.
 Showcase Advertising, Inc., Wichita, KS.
 Shrewsbury Production Company, Rantoul, KS.
 Shue, Inc., Medicine Lodge, KS.
 Siam Imports, Ltd., Overland Park, KS.
 Siam Orchards Inc., Wichita, KS.
 Sierra Club of Parsons, Inc., Parsons, KS.
 Sigma Concept Corporation, Overland Park, KS.
 Sign Graphics Services, Inc., Overland Park, KS.
 Silver Creek Production Co., Inc., Wichita, KS.
 Silver Fox, Inc., (A Close Corporation),
 Overland Park, KS.
 Silvers Ltd., Olathe, KS.
 Simmons Decorators, Inc., Overland Park, KS.
 Simmons Enterprise Inc., Wichita, KS.
 Sir John Company, Overland Park, KS.
 Sir Patricks Family Hair Care, Incorporated,
 Wichita, KS.
 Sitkinak Cattle Co., Colorado Springs, CO.
 Siva of Kansas, Inc., Wichita, KS.
 Six Percent Solution, Inc., Lenexa, KS.
 Skilco Sales, Inc., Olathe, KS.
 Sleeper Associates Limited Partnership, Topeka, KS.
 Smith Electric Company, Overland Park, KS.
 Snow Pushers, Inc., Leawood, KS.
 Snyder Operating Partnership L.P., Fort Worth, TX.
 Socora Properties, Inc., Wichita, KS.
 Software Support, Inc., Overland Park, KS.
 Sol-En-Man Systems, Inc., Shawnee, KS.
 Solarator Corporation, Wichita, KS.
 Solutions, Inc., McPherson, KS.
 Somatron, Inc., Coffeyville, KS.
 Son Wray Ranchettes, Inc., Hutchinson, KS.
 Sonic Drive-In, Cowley County, Inc., Winfield, KS.
 Sonic, Park City, KS, Inc., Winfield, KS.
 Sontronics, Inc., Merriam, KS.
 Sophia's Imports, Inc., Shawnee Mission, KS.
 Sound Ideas, Inc., Valley Center, KS.

(continued)

- South Central Kansas Technical Corporation,
Medicine Lodge, KS.
- South Wind Restaurant, Inc., Lenexa, KS.
- Southern Arizona Yogurt, Inc., Wichita, KS.
- Southern Kansas Financial Corporation, Argonia, KS.
- Southern Sun, Inc., Coffeyville, KS.
- Southwest Investors, Inc., Overland Park, KS.
- Southwest Leasing & Refrigeration, Inc., Wichita, KS.
- Southwest Real Estate, Inc., Olathe, KS.
- SP Investment Club, Inc., Overland Park, KS.
- Spaulding Dinosaur Co., Inc., Overland Park, KS.
- Speakeasy, Inc., (A Close Corporation),
Dodge City, KS.
- Speakman N.F.L. Inc., Olathe, KS.
- Special Effects Productions, Inc., Olathe, KS.
- Specialty Wheel, Inc., Wichita, KS.
- Spirit Rent-A-Car, Inc., Pittsburg, KS.
- Split Line, Inc., Ulysses, KS.
- Sports Investments, Inc., Wichita, KS.
- Sports Promotions, Inc., Wichita, KS.
- Sports Safety Products, Inc., Wichita, KS.
- Spring Hill Farm, Inc., Winfield, KS.
- Spring Machine, Inc., Arkansas City, KS.
- Spring River Milling Company, Inc.,
Baxter Springs, KS.
- St. Clere Water Co., Prairie Village, KS.
- St. Marys Automotive Center, Inc., Abilene, KS.
- Stalco, Incorporated, Colby, KS.
- Stallion Oil & Gas, Inc., Wichita, KS.
- Standard International Supply Corporation, Lenexa, KS.
- Stanley Industrial Investors, L.P., Olathe, KS.
- Stanley Investments, Inc., Lenexa, KS.
- Stapleton & Glendinning, P.A., Parsons, KS.
- Star Research, Incorporated, Columbus, KS.
- Star Sales, Inc., Wichita, KS.
- Star Scope Communications, Inc., Junction City, KS.
- Star Triassic Corporation, Valley Center, KS.
- Star, Ltd., Kansas City, KS.
- Startron Enterprises, Inc., Westphalia, KS.
- State Street Corporation, Lindsborg, KS.
- Statistical and Educational Consultants, Inc.,
Overland Park, KS.
- Status Condominiums Inc., Wichita, KS.
- Stentor Engineering, Inc., Olathe, KS.
- Stephen Specialty Foods, Inc., Hutchinson, KS.
- Sterling Lawn & Landscape, Inc., Overland Park, KS.
- Sterling Manufacturing & Supply Co., Inc.,
Sterling, KS.
- Stevens Appliance Co., Inc., Ashland, KS.
- The Stevens County Oil and Gas Company, Inc.,
Wichita, KS.
- Stewart, Frazey and McKee, Inc. (A Close Corp.),
Wichita, KS.
- Stone Meadows, Inc., Lawrence, KS.
- Stonehenge Manufacturing Inc., Wichita, KS.
- Stonepost Hay Company, Wheat Ridge, CO.
- Stork-Gram, Inc., Wichita, KS.
- Straight Arrow Construction, Inc., Hoyt, KS.
- Strategic Financial Planning, Inc., Overland Park, KS.
- Streib and Son, Inc., Hiawatha, KS.
- Strickland-Thorup Construction Co., Inc.,
Overland Park, KS.
- Strictly Business Software, Inc., Topeka, KS.
- Stuart Industries, Inc., Lenexa, KS.
- Stuckey Enterprises, Inc., Wichita, KS.
- Style International Hair Salon, Inc., Olathe, KS.
- Success Marketing, Inc., Chanute, KS.
- Success Unlimited Marketing, Inc., Overland Park, KS.
- The Sugarplum Tree, Ltd., Shawnee Mission, KS.
- Summit R.F., Incorporated, Wichita, KS.
- Sunbelt Ice, Inc., Hutchinson, KS.
- Sunburst Consolidated Services Corp., Olathe, KS.
- Sunflower Estates, Inc., Ogden, KS.
- Sunflower Florist Marketing Council Association,
Topeka, KS.
- Sunflower Gas Company, Wichita, KS.
- Sunflower Oil & Gas, Inc., Wichita, KS.
- Sunflower Park Limited Partnership,
Pacific Palisades, CA.
- Sunflower Satellite Systems, Inc., Wichita, KS.
- Sunflower State Lanes, Inc., Topeka, KS.
- Sunkissed Suntanning, Inc., Wichita, KS.
- Sunnyside Incorporated, Rose Hill, KS.
- Sunshine Floral, L.P., Overland Park, KS.
- Superior Crankshaft & Machine Corp., Emporia, KS.
- Superior Restoration Contractors, Inc., Basehor, KS.
- Superior Security and Controls Holding Co., A Close
Corporation, Wichita, KS.
- Superior Tool & Die, Inc., Wichita, KS.
- Superior Wholesale Meat Company of Wichita, Kansas,
Wichita, KS.
- Supper is Served, Inc., Haysville, KS.
- Supreme Manufacturing, Inc., Garden City, KS.
- Surgical Sales and Specialties, Inc., Wichita, KS.
- Surgicare of Wichita, Inc., Dallas, TX.
- Surgicenter of Johnson County, Inc.,
Overland Park, KS.
- Susan-Lauren, Inc., Wichita, KS.
- Sutco Investments, Inc., Wichita, KS.
- Swain Management and Maintenance, Inc.,
Baldwin, KS.
- Swick Manufacturing, Inc., McPherson, KS.
- SWN, Inc., Overland Park, KS.
- System Conveyors Company L.P., Wichita, KS.
- Systems Distribution Group of Kansas City, Inc.,
Overland Park, KS.
- Systems Software Support, Inc., Overland Park, KS.
- Systems 3, Inc., Topeka, KS.
- T & J Enterprises, Inc., Shawnee, KS.
- T & T Boutiques, Inc., A Close Corporation,
Hays, KS.
- T & T Enterprises, Inc., Wichita, KS.
- T and T Investments, Inc., Wichita, KS.
- T T & D, Inc., Wichita, KS.
- T V & K, Inc., Kansas City, KS.
- T. K. M. and M., Inc., Columbus, KS.
- T.C.B., Inc., Erie, KS.
- T.E. Jones Plumbing, Inc., Wichita, KS.
- T.H.D. Inc., Topeka, KS.
- T.H.E. Drilling Company, Inc., Wichita, KS.
- T.M.E., Inc., Overland Park, KS.
- T.O.P. Inc., Merriam, KS.
- T.S. Development Co., Inc., Olathe, KS.
- T-Bone Farms, Inc., Goodland, KS.
- T, B, W & T Limited, A Limited Partnership,
Junction City, KS.

Taco Management, Inc., Wichita, KS.
 Taco Time, Inc., Wichita, KS.
 Tad Gas, Inc., Olathe, KS.
 Talavera Cafe, Inc., Wichita, KS.
 The Talk Shop, Inc., Mission, KS.
 Talmage Investment, Inc., Talmage, KS.
 Tan Enterprises Corporation, Shawnee, KS.
 Tapper Research, Inc., Prairie Village, KS.
 Taracom, Inc., Wichita, KS.
 Tasco Grain, Inc., Hoxie, KS.
 Tatarrax, Inc., Manhattan, KS.
 Tate-Henderson, Inc., Kansas City, MO.
 Tax Deferral Investments Limited Partnership, Wichita, KS.
 Tax Deferral Investments, Inc., Wichita, KS.
 Taxco Bookkeeping & Tax Service, Inc., Kansas City, KS.
 Taylor and Taylor, Inc., Wichita, KS.
 Taylormade Software, Inc., Overland Park, KS.
 Tea Table, Inc., Salina, KS.
 Teasers, Inc., Kansas City, KS.
 Tebo Enterprises, Inc., Wellington, KS.
 Technical Advisory Services Company—Tasco, Inc., Geneseo, IL.
 Technology for Advancement, Inc., Topeka, KS.
 Tedpar, Inc., Wichita, KS.
 Teh Kon Hu & Associates, Inc., Leawood, KS.
 Tel-Find of Topeka, Inc., (A Close Corporation), Topeka, KS.
 Telecommunications Wiring & Consulting, Inc., Salina, KS.
 Telemedia Network Systems, Inc., (A Close Corporation), Topeka, KS.
 Telemetry Systems, Inc., Wichita, KS.
 Teleplex, Inc., Topeka, KS.
 Telle Comp, Inc., Girard, KS.
 Ten-Mastin, Inc., Merriam, KS.
 Tender Rose, Inc., Topeka, KS.
 Tenex Oil Corporation, Industrial Airport, KS.
 The Terminix International Company Limited Partnership, Topeka, KS.
 Terradyne, Inc., Wichita, KS.
 Terry L. Spruk Trucking, Inc., Merriam, KS.
 Teton, Inc., Wichita, KS.
 That's Sew Biz, Inc., Merriam, KS.
 Theatre-Tech, Inc., Emporia, KS.
 Themelios, Inc., Lawrence, KS.
 The Thomas Agency, Inc., Kansas City, KS.
 Thomas Brothers Oil Company, Inc., Colwich, KS.
 Thomas County Abstract Title, Inc., Colby, KS.
 Thomas Industries, Inc., Topeka, KS.
 Thomas R. Oglevie, Chartered, Goodland, KS.
 Thoroughbred Computer Systems, Inc., Topeka, KS.
 Three D Distributors, Inc. (A Close Corporation), McPherson, KS.
 Three M Investment, Inc., Atchison, KS.
 Three S Corporation of Johnson County, Overland Park, KS.
 Thurlow Development Corporation, Topeka, KS.
 Tile Roof Systems, Inc., Leawood, KS.
 Timberlake, Inc., Kansas City, KS.
 TJ's Corporation, El Dorado, KS.
 TNT Enterprises, Inc., Olathe, KS.

TNT Oil, Inc., Ottawa, KS.
 Todd Aviation, Inc., Wichita, KS.
 Tomar, Inc., Pittsburg, KS.
 Tombs & Sons, Inc., Bonner Springs, KS.
 Tomnan Inc., Topeka, KS.
 Too Tough, Inc., Kansas City, KS.
 Topeka Biologicals, Inc., Topeka, KS.
 Topeka Parkway Pizza, Inc., Topeka, KS.
 Topeka Piggyback, Inc., Overland Park, KS.
 Topeka Steel Salvage, Inc., Topeka, KS.
 Topeka-Capitol Miniwarehouse Ltd., Dallas, TX.
 Topin Properties, Inc., Kansas City, KS.
 Torchia, Incorporated, Oswego, KS.
 Total Environments, Inc., Overland Park, KS.
 Total Fitness Diagnostics, Inc., Derby, KS.
 Total Performance Products, Inc., Lawrence, KS.
 Total Transportation, Inc., DeSoto, KS.
 Tour America Corporation, Lawrence, KS.
 Towanda Well Service, Inc., Towanda, KS.
 Tower Petroleum, Ltd., Topeka, KS.
 Township Village, Incorporated, El Dorado, KS.
 Townsquare Investors, Ltd., Los Angeles, CA.
 Traco, Inc., Wichita, KS.
 Traders Association, Inc., Wichita, KS.
 Tradex Corporation, Mission, KS.
 Trans Global Properties, Inc., Wichita, KS.
 Transair USA, Inc., Derby, KS.
 Transco Corporation, Olathe, KS.
 Transworld Travel, Inc., Merriam, KS.
 Trascot, Inc., Overland Park, KS.
 Travel Center of Atchison, Inc., Atchison, KS.
 Travel Connections, Inc., Pittsburg, KS.
 Travel Services Clearinghouse, Inc., Overland Park, KS.
 Trendsetter Homes, Inc., Topeka, KS.
 Tri Circle Resources, Inc., Russell, KS.
 Tri J, Inc., Wichita, KS.
 Tri-B Software, Inc., Leawood, KS.
 Tri-Mars, Inc., Mission, KS.
 Tri-Star, Inc., Kansas City, KS.
 Tri-Ventures, Inc., Topeka, KS.
 Triad Enterprises, Inc., A Kansas Close Corporation, Lenexa, KS.
 Triana Land Co., Inc., Wichita, KS.
 Triple A Enterprises L.P., Emporia, KS.
 Triumvirate Investments, Inc., Overland Park, KS.
 Trojan Security Incorporated, Kansas City, KS.
 Tropical Imports of the Midwest, Inc., Wichita, KS.
 Truck & Fleet Repair, Inc., Topeka, KS.
 Truck Plaza of Hutchinson, Inc., Overland Park, KS.
 Trusted Title, Inc., Overland Park, KS.
 Tryon Exploration, Ltd., Topeka, KS.
 TSC Marketing, Inc., Wichita, KS.
 Tucker Acquisition Group, Inc., Overland Park, KS.
 Tucker Industries, Inc., Pawnee Rock, KS.
 Tucker, Rohleder, Gregoriew & Assoc., Topeka, KS.
 Tuffco, Inc., McPherson, KS.
 Turbine Dynamics, Inc., Wichita, KS.
 Turner Sales Corporation, Ottawa, KS.
 Tush Cush Distributors, Inc., Liberal, KS.
 Twenty-First Electric, Inc., Wichita, KS.
 Twin Brook Farms, Inc., Concordia, KS.

(continued)

- Twin Rivers Transportation, Inc., Neodesha, KS.
 Tyson Logan Cable, Inc., Sileston, MO.
 U.S. Alloys, Inc., Olathe, KS.
 Ultra Management, Inc., Wichita, KS.
 Ulyrics, Inc., Wichita, KS.
 Unimed of K.C., Inc., Olathe, KS.
 United Advertising, Inc., Wamego, KS.
 United Agency of Minneapolis, Inc., Minneapolis, KS.
 United Bakery Equipment Company, Inc., Lenexa, KS.
 United Graph-X Corporation, Wichita, KS.
 United Health, Inc., Wichita, KS.
 United Insurance Service, Inc., Leawood, KS.
 United Management, Inc., Wichita, KS.
 United MB, Inc., Wichita, KS.
 United Mortgage Bank, Inc., Hutchinson, KS.
 United Music and Sound, Inc., Wichita, KS.
 United Security Police, Inc., Hugoton, KS.
 United Service Associates, Winfield, KS.
 United Service Associates and Construction, Inc., Shawnee, KS.
 United States Building Products, Inc., Lawrence, KS.
 United States Superior Food Company, Rantoul, KS.
 Universal Data Acquisition Technologies, Inc., (A Close Corporation), Wichita, KS.
 Universal Medical Buildings, Limited Partnership, Topeka, KS.
 Universal Properties, Inc., Elkhart, KS.
 Universal Reader's Service, Inc., Overland Park, KS.
 Universal Service Agency, Inc., Overland Park, KS.
 Unlimited Cable, Inc., A Close Corporation, Spring Hill, KS.
 Unlimited Services, Inc., Wichita, KS.
 Unruh's Service, Inc., Newton, KS.
 Unruh's, Inc., Newton, KS.
 Uriarte Construction Company, Inc., Kansas City, KS.
 Utility Steel Erection, Inc., Paola, KS.
 V & G of Wichita, Inc., Wichita, KS.
 V. I. P. Builders, Inc., Lenexa, KS.
 V. Leanne Hjerstedt, Ph.D., P.A., Prairie Village, KS.
 V.P. Environmental Systems, Inc., Overland Park, KS.
 V.R.P., Limited Partnership, Emporia, KS.
 Vadco, Inc., Mission, KS.
 Val Jean Brown, Jr., M.D., P.A., Wichita, KS.
 Valentino's of Manhattan, Inc., Manhattan, KS.
 Valley View School of Dance, Inc., Shawnee Mission, KS.
 Valley Window and Door, Inc., Valley Falls, KS.
 Vam Inc., Garden City, KS.
 Van's Shoes, Inc., Kansas City, KS.
 Vanguard Electronics Corporation, Overland Park, KS.
 Vanguard Security Systems, Inc., Wichita, KS.
 VCC, Inc., Dodge City, KS.
 Vecta Distributing Company, Inc., Bronson, KS.
 Venango Development Drilling Limited Partnership, Wichita, KS.
 Vencap Corporation, Overland Park, KS.
 Vencap Limited Partnership I, Overland Park, KS.
 Vending Placement Corporation, Overland Park, KS.
 Ventura Trucking Corporation, Leavenworth, KS.
 Venture Inn, Inc., A Close Corporation, Hutchinson, KS.
 Video Clearing House, Inc., Overland Park, KS.
 Video USA Associates—4, Limited Partnership, Topeka, KS.
 Video World, Inc., Lawrence, KS.
 Videographix, Inc., Wichita, KS.
 Videos To Go, Inc., Hutchinson, KS.
 Videotech of Oklahoma—I, L.P., Edmond, OK.
 Videotech of Oklahoma—III, Limited Partnership, Edmond, OK.
 The Village Laundry, Inc., Wichita, KS.
 Village Park, A Kansas Limited Partnership, Shawnee Mission, KS.
 Vinland Enterprises, Inc., Baldwin City, KS.
 The Vinton Corporation, (Close Corporation), Salina, KS.
 VIPI, Inc., Shawnee Mission, KS.
 Virgil H. Hollis & Associates, Inc., Leawood, KS.
 Vision Aviation, Inc., Wichita, KS.
 Vital Health International, Inc., Overland Park, KS.
 Vitalograph Inc., Leawood, KS.
 Vogel Leasing and Properties, Inc., Galena, KS.
 Von Feldt and Company of Colby, Inc., Stanley, KS.
 VSR Capital, Inc., Leawood, KS.
 W. H. Harrod Co., Topeka, KS.
 W. K. Services, Inc., Sedgwick, KS.
 W. P. Moore, Inc., Leawood, KS.
 W.W. Maintenance Management Company, Inc., Overland Park, KS.
 W-K Investment, Inc., Topeka, KS.
 W-W Construction Services, Inc., Cheyenne, WY.
 Waconda Motor Co., Inc., Cawker City, KS.
 Wainscott Contractors, Inc., Overland Park, KS.
 WAKB Memorial Gardens, Inc., Topeka, KS.
 Walden Systems, Inc., Overland Park, KS.
 Wallis Aeronautical Services, Inc., Andover, KS.
 Wally World Auto Brokers, Inc., Kansas City, KS.
 Wally's One Call, Inc., Prairie Village, KS.
 Waretec, Inc., Overland Park, KS.
 Warren Supply Company, Lenexa, KS.
 Washington Investment Corporation, Great Bend, KS.
 Watson & Watson, Inc., Overland Park, KS.
 WD Oil Co., Inc., Kansas City, MO.
 WDML, Inc., Emporia, KS.
 We Care, Inc., Phoenix, AZ.
 The Wear House Clothiers, Inc., Osborne, KS.
 Weaver Investment, Inc., Baldwin City, KS.
 Weber, Inc., Iola, KS.
 Weilert Enterprises, Inc., Hays, KS.
 Weilert Exploration, Inc., Hays, KS.
 Welcome Inns, Inc., Wichita, KS.
 Weltner Equities, Inc., Mission, KS.
 Wendt, Inc., Osawatomie, KS.
 Wentworth Investments, Ltd., Lenexa, KS.
 Wes-Glo, Inc., Wichita, KS.
 West Lawn Memorial Gardens, Inc., Topeka, KS.
 Westborough, Inc., Great Bend, KS.
 Western Plains Auction and Realty, Inc., Oakley, KS.
 Western Well & Pump, Inc., Colby, KS.
 Westridge Apartments, L.P., Chanute, KS.
 Westwood Plaza Inc., Kansas City, MO.
 Wheatfields Electronics, Inc., Olathe, KS.
 Wheatland Express, Inc., Cimarron, KS.
 Wheel Horse Express, Inc., Ottawa, KS.
 Wheeler & Wheeler, Inc., Leawood, KS.

Wheels Communications, Inc., Olathe, KS.
White Diamond Construction, Inc., Wichita, KS.
White Lightning Productions Inc., Wichita, KS.
Whitewater Feeder Pig, Inc., Whitewater, KS.
Whitt Trucking, Inc., (A Close Corporation), Hutchinson, KS.
Wholesale Building Supply Inc., Merriam, KS.
Wichita Broncos Baseball, Inc., Wichita, KS.
Wichita Cartage, Inc., Wichita, KS.
Wichita Clinic Home Health, Inc., Wichita, KS.
Wichita Fantasea Park Limited Partnership, Denver, CO.
Wichita Systems, Inc., Wichita, KS.
Wila-Den, Inc., Wichita, KS.
Wilco and Associates, Inc., Independence, KS.
Wilcox Property Management, Inc., A Close Corporation, Wichita, KS.
Wilcox Real Estate Investments, Inc., Wichita, KS.
The Wild Goose, Inc., Wichita, KS.
Wild Wing Lake, Inc., Gardner, KS.
William B. Mowry, Inc., Olathe, KS.
William R. Lewis, Inc., Overland Park, KS.
Willis W. Hall, Inc., Wichita, KS.
Win Design Group Inc., Wichita, KS.
Winco Holding Company, Newton, KS.
Window Effects, Inc., Derby, KS.
Wings Room, Inc., Wichita, KS.
Wirth Alfalfa Farms, Inc., Hoisington, KS.
Wittmer Farms, Inc., Bern, KS.
Wog Corporation, El Cajon, CA.
Wolcott Aviation, Inc., Garden City, KS.
Wonser Farms, Inc., Leon, KS.
The Woodbridge Company, L.P., Wichita, KS.
Wooden Wheel, Inc., Kansas City, KS.
Woodfield Meadows, Inc., Lawrence, KS.
Woolsey Petroleum, Limited Partnership 1983, Wichita, KS.
Worel Cargo, Inc., Olathe, KS.
World Herb & Spice Co., Inc., Garden City, KS.
World Marketing, Inc., Lawrence, KS.
World Wood Recycling, Inc., Kansas City, KS.
WPSI Corp., Overland Park, KS.
The Wrenn Insurance Agency, Inc., Lenexa, KS.
Wright Associates, Limited, Lenexa, KS.
Wristen Enterprises, Inc., Scott City, KS.
Wyatt, Neville, Adams & Associates, Inc., Overland Park, KS.
Wyncroft Limited Partnership, Shawnee Mission, KS.
Wynn Phipps Enterprises, Inc., Concordia, KS.
XOF, Inc., Hutchinson, KS.
XTC Inc., Kansas City, KS.
Y.W.C. Inc., Wichita, KS.
Yarnall Pesaresi, Inc., Manhattan, KS.
Yellow Cab of Johnson County, Inc., (A Close Corporation), Merriam, KS.
Yellow Page Consultants, Inc., Lawrence, KS.
Yen Ching, Inc., Manhattan, KS.
York's Foto Express, Inc., Pratt, KS.
Yost Auto Service, Inc., Wichita, KS.
Your Other Office, Inc., Lawrence, KS.
Zenith Petroleum 1984, Ltd., Houston, TX.
Zephyr Industries, Inc., Pittsburg, KS.
Zimmerman & Assoc., Inc., Goodland, KS.

Zinger Boats, Inc., Kansas City, KS.
1st American Oil Co., Inc., Alberta, Canada.
12 Horsemen Social Club Inc., Wichita, KS.
2R, Inc., Ingalls, KS.
3-Bar M Ltd., Augusta, KS.
3-B, Inc., Dodge City, KS.
3535 S.W. 6th Street, L.P., A Limited Partnership, Topeka, KS.
4-Way Electric of Kansas, Inc., Overland Park, KS.
5 R Farms, Inc., St. Francis, KS.
6th Street Motors, Inc., Shawnee Mission, KS.
810 Resources, Inc., Cleveland, OH.
8330-8320 Ward Parkway Associates, Limited Partnership, Mission Hill, KS.

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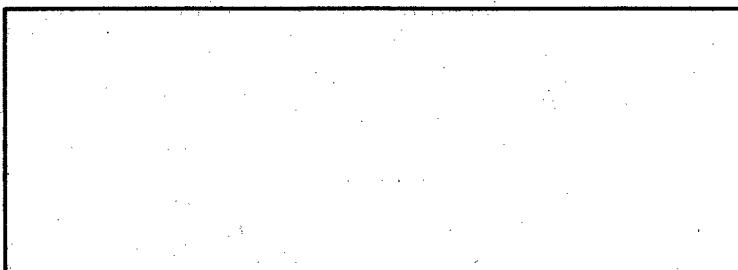
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